COMPENDIUM OF STATISTICAL AND FINANCIAL INFORMATION

ONTARIO UNIVERSITIES 2003 - 04

Council of Finance Officers – Universities of Ontario
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ONTARIO UNIVERSITIES 2003 - 04

Report prepared by
the Research, Analysis and Policy Division of
the Council of Ontario Universities

May 2005

For more information, contact:
Eleanor Cheng, echeng@cou.on.ca

Council of Ontario Univerisites
Conseil des universités de l'Ontario
180 Dundas Street West, Suite 1100, Toronto, Ontario M5G 1Z8
Phone: (416) 979-2165 Ext. 244, / Web Site: http://www.cou.on.ca

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PURPOSE OF THIS REPORT

This report is a companion volume to the *Financial Report of Ontario Universities*, the annual series of volumes prepared under the auspices of the Council of Finance Officers - Universities of Ontario (COFO-UO). The compendium contains supplementary information on Ontario universities that helps put the COFO-UO financial data in context and facilitates interpretation of the financial reports. To that end, the emphasis has been placed on data that may have a significant bearing on various components of institutional revenue and expenditures. A broad spectrum of data is shown in this report; intake of first year students, full and part-time enrolment, degrees awarded, university physical space, library collections and residence accommodation, in addition to selected financial information. This data provides a perspective which enables the reader to recognize the differences in Ontario's universities. Information contained in the compendium is, for the most part, available from other COU publications or public agencies. In particular, readers of this report are directed to the COU publications *Facts and Figures* and *Ontario Universities Resource Document.*

The COFO-UO financial reports have been compiled from submissions prepared by each of the provincially-assisted universities and federated and affiliated colleges in Ontario. Those submissions have been prepared in accordance with Guidelines established by COFO-UO. The guidelines and reporting forms are generally consistent with those followed in previous years and may be found in Volume I of the COU publication *Financial Report of Ontario Universities.*

Readers are invited to forward their comments on the *Compendium*. In particular, feedback from users of this report in Ontario universities would be welcomed.

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GENERAL CAVEAT

Certain of the summary data in this report are subject to interpretation or clarification because of inherent differences among institutions in academic programmes, organization, physical environment, management philosophy and budgetary and accounting procedures.

CAVEAT ON COMPARISONS OF HISTORICAL COFO-UO FINANCIAL DATA

A new set of guidelines and reporting forms were first implemented for the 1998-99 COFO-UO report on the financial activities of Ontario universities and affiliated and federated colleges. As a consequence, readers of the COFO-UO series of reports may notice a number of differences in the tables between the pre-1998-99 and post-1998-99 reports. A number of new tables have been added and tables similar to those in the pre-1998-99 reports may be numbered differently. In addition, while many of the row and column headings may appear to be the same, there may be differences in the definitions employed in the two sets of reports. Major changes in the guidelines are outlined below.

- Reporting of revenue, expenses and cost recoveries in pre-1998-99 editions of the COFO-UO report were done using a ***net reporting*** approach. Beginning in 1998-99, the reporting guidelines require that these items be reported on a ***gross reporting*** basis.

- Endowment funds may be reported at ***book value*** by some institutions and at ***market value*** by others. Readers should refer to institutional financial statements.

- Under *Revenue - Sources*, the category ***Tuition Fees*** beginning in 1998-99 includes fees reported in previous years in the categories ***Tuition Credit*** and ***Tuition Non-Credit***.

- Under *Expenses - Functional Areas*, ***Academic Support*** is a new category commencing in 1998-99 which includes the registrar and admissions offices and research administration (formerly reported under Administration). ***Administration and General*** is a revised category which includes expenses reported prior to 1998-99 under Administration, as well as the administration of occupational health and safety, professional fees (legal and audit), convocation and ceremonies and insurance which had formerly been reported under Other. ***External Relations*** is a new category which includes expenses reported under Administration before 1998-99. Note: In the 1998-99 report only, there was no separate category for ***central computing and communications. Academic computing*** was reported under Academic Support and ***administrative computing*** was reported under Administration and General.

- Under *Object of Expense*, ***Operational Expenses and Supplies*** commencing in 1998-99 includes expenses formerly reported under operational expenses and supplies as well as costs of goods sold, municipal taxes and miscellaneous. ***Travel*** is a new category beginning in 1998-99 which includes expenses formerly reported under miscellaneous.

In addition, there have been a number of less obvious factors that have influenced COFO-UO reporting practices over recent years.

Expanded Definition of Operating Fund

For a variety of reasons, although principally for accountability and transparency, the working definition of the ***operating fund*** for COFO-UO purposes has been broadened to include certain ***restricted*** income and expense items that were reported in the Trust and Endowment Fund in the past. For example, investment income, some donations, and some endowment income may now be reported in the Operating Fund to support such expense items as endowed chairs, scholarships and government sponsored matching programs.

Expanded Definition of Sponsored Research Fund

The introduction of **Entities Not Consolidated** permits Ontario universities and affiliated and federated colleges to separately report sponsored research that is granted to faculty members of the university, but paid to entities that are separate and distinct from the university. The best example is hospital-based research where the funding flows to the hospital and the research is conducted at the hospital. The financial activities related to such hospital-based research are excluded from the audited financial statements of the university. Expanding the definition of sponsored research results in a more complete reporting of research activities performed by university faculty members. The impact of this change on both revenue and expenses is quantified on Tables 2 and 4.

Changed Funding Practices

The introduction of new funding arrangements to finance specific university activities has had a major impact on the revenue and expense figures reported in the Operating Fund. To illustrate:

- The introduction of the ***Alternative Funding Program*** at Queen's has a direct impact on institutional income and expenditures as $45-50 million of what was primarily OHIP fee revenue that was formerly paid directly to physicians is now provided as a "grant" from MOHLTC and reported under "Other Ontario Government Grants" in the Operating Fund.

- Programs such as ATOP require ***private sector matches*** that inflate both the income and expenses on a one-time basis. Moreover, some of those funds are actually gifts-in-kind and thus may not, and should not, be construed as providing additional resources in the same way as government operating funds or regular tuition fee income. By definition, gifts-in-kind are the most *restricted* contributions, providing no discretionary funding.

- The introduction of more full cost-recoverable programs (some voluntary, some mandatory) has increased ***tuition fee*** income by an amount that overstates the funding actually available for all students. For example, tuition for private MBA programs is used to finance the substantial costs associated with those programs and therefore it is completely misleading to think that any of the increase in tuition fee income for these

programs is used to support the general student body. It is estimated that tuition fees for these programs in 1999-00 may have been approximately $50 million.

- The introduction of more ***ancillary fees*** to recover costs is yet another area that has changed markedly in the last several years as institutions scramble to deal with funding uncertainty and seek out new sources of revenue and students opt to pay for basic additional services. Changed reporting practices may have added approximately $100 million in the period 1990-91 to 1999-00.

- Much of the increase in the operating fund for ***donations*** is due to matching programs and the crediting of funds that would have otherwise been in Trust and Endowment. Similarly some part of ***investment income*** is simply reflecting a transfer of funds that would in earlier years have been reported in Trust and Endowment. Finally, under ***Miscellaneous revenue*** there would be other revenues that in the past may well have been treated as *recoverable charges* rather than *revenue*. It is estimated that these factors may have added over $50 million in an apparent revenue increase in the period 1990-91 to 1999-00.

Discontinuity in Summary Tables

In 2001-02 Dominicain College was moved from Volume II - Affiliated and Federated Colleges and Universities - to Volume I - Universities. In pre- 2001-02 editions Dominicain was included in summary tables for affiliated and federated colleges and universities. From 2001-02 it is included in summary tables for universities. This will affect studies which include a time series.

Ontario Research Performance Fund

In pre- 2002-03 the Ontario Research Performance Fund grant was reported in the Operating fund. From 2002-03 it is reported in the Sponsored Research fund to make it consistent with the reporting of the Indirect Costs of University Research grant.

Readers of this report who need a better understanding of the differences in the figures between years should contact the individual institution for more information. Readers who wish to compare COFO-UO data over a number of years should exercise caution - a significant amount of what might appear to be increased operating revenue and the associated expense is little more than re-categorizing from other funds and/or reflective of changed financial reporting.

TABLE A-1

SOCIO-ECONOMIC STATISTICS OF ONTARIO

	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04
Provincial Population (000s) [1]	10,818	10,950	11,083	11,228	11,367	11,506	11,685	11,898	12,102	12,257
Gross Domestic Product (GDP) ($millions) [2]	311,096	329,317	338,173	359,353	377,897	409,020	441,204	453,384	479,122	494,229
Percentage Change	6.03	5.86	2.69	6.26	5.16	8.24	7.87	2.76	5.68	3.15
Provincial Personal Income ($millions) [3]	260,671	271,397	276,303	289,537	304,652	321,702	347,592	360,209	370,340	379,737
Per Capita $	24,096	24,785	24,930	25,787	26,801	27,959	29,747	30,275	30,602	30,981
Constant $	29,127	29,312	28,951	29,522	30,381	30,937	31,885	31,710	31,192	30,981
Average Income: [4]										
High School	29,070	28,558	28,762	29,352	29,951	31,499	32,163	31,398	n/a	n/a
Post Secondary	34,922	33,878	34,858	36,375	36,929	37,445	37,887	38,404	n/a	n/a
University	50,785	49,496	51,530	54,247	58,933	56,530	61,485	59,036	n/a	n/a
Unemployment Rate: [5]										
Total Labour Force	9.6	8.7	9.0	8.4	7.2	6.3	5.7	6.3	7.1	7.0
University Degree	4.8	4.3	5.0	4.6	4.1	3.7	3.9	4.9	5.4	5.5
Research Intensity GERD as % of GDP [6]	1.91	1.87	1.83	1.89	1.98	1.98	2.17	2.34	2.05	n/a
Provincial Government Total Expense ($millions) [7]	53,617	58,155	54,022	54,643	60,287	61,088	64,525	63,532	67,074	73,883
Constant $	64,812	68,777	62,736	62,558	68,341	67,595	69,164	66,544	68,366	73,883
Includes Public Debt Interest Payments	7,882	8,116	8,648	8,184	8,908	9,265	9,401	9,030	8,647	8,494
Constant $	9,528	9,599	10,043	9,370	10,098	10,252	10,077	9,458	8,814	8,494
Consumer Price Index: [8]										
Percentage Change	0.6	2.2	1.8	1.4	1.0	2.4	3.2	2.3	2.8	1.9
Index 1994-95=100	100.0	102.2	104.1	105.6	106.6	109.2	112.8	115.4	118.6	120.9

Sources:
1. 2003 Ontario Economic Outlook and Fiscal Review.
2. 2003 Ontario Economic Outlook and Fiscal Review, at market prices.
3. 2003 Ontario Economic Outlook and Fiscal Review.
4. Statistics Canada, "Income Trends in Canada", 1980 to 2000.
5. Statistics Canada, 71F0004XCB "Labour Force Historical Review 2003", Labour Force Estimate by Education Level, Age, Sex, Canada/Provinces, annual average.
6. Statistics Canada, "Estimates of Canadian Research and Development Expenditures (GERD)", excludes the National Capital Region.
7. Ontario Ministry of Finance, "Public Accounts of Ontario".
8. Statistics Canada, "The Consumer Price Index", 62-001.

TABLE B-1

HIGHER EDUCATION STATISTICS OF ONTARIO

	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04
Population Age 18-24 (000s) [1]	1,045.4	1,032.0	1,032.3	1,038.5	1,054.7	1,075.8	1,105.2	11,363.8	1,163.1	1,184.5
Participation Rates [2]	21.8%	21.8%	22.0%	22.0%	22.1%	22.5%	22.5%	22.9%	24.2%	26.9%
University Enrolment - Total FTEs [3]	264,677.8	263,008.6	258,474.3	258,148.6	260,468.1	267,875.7	274,719.5	289,024.0	313,132.5	348,224.3
Provincial Grants to Universities ($millions) [4]										
Operating Grants	1,853.6	1,823.1	1,550.7	1,548.8	1,596.5	1,595.1	1,641.5	1,676.8	1,824.7	2,056.2
Capital Grants	39.8	51.5	33.9	36.9	35.4	604.8	94.1	27.7	34.2	76.0
Universities' Share of Total Provincial Spending [5]	4.05	3.54	3.42	3.33	3.11	3.08	2.98	3.08	3.12	3.14
Tuition Fees - Arts and Science Universities' Average [6]	2,225	2,451	2,920	3,213	3,495	3,812	3,919	4,001	4,079	4,161
Private Sector Donations and Contracts [7]	425,823	463,876	577,414	630,818	716,346	744,863	844,848	874,839	820,786	998,384
Sponsored Research Spending ($000) [7]	723,937	717,171	750,782	803,274	836,779	952,377	1,224,037	1,455,985	1,597,822	1,773,373

(e) estimate

Sources:
1 Ontario Ministry of Finance, "Ontario Population Projections to 2028".
2 To 1999-00, Statistics Canada, "Education in Canada" 81-229. From 2000-01, Ontario Ministry of Finance, "Ontario Population Projections to 2028", and Ontario Ministry of Training, Colleges and Universities. Full-time enrolment as a percentage of total population age 18-24.
3 Ontario Ministry of Training, Colleges and Universities.
4 Operating Grants: Ontario Ministry of Finance, "Public Accounts of Ontario"; Ministry of Training, Colleges and Universities.
Capital Grants: Ontario Ministry of Training, Colleges and Universities. The increase in capital grants in 1999-00 is due to the introduction of the SuperBuild Program.
5 Operating grants to universities as a percentage of total provincial spending, excluding public debt interest payments.
6 COU "Resource Document", 2002.
7 Council of Ontario Universities, "Financial Report of Ontario Universites".

ENROLMENT, APPLICATIONS AND DEGREES AT ONTARIO UNIVERSITIES

FIGURE C-1

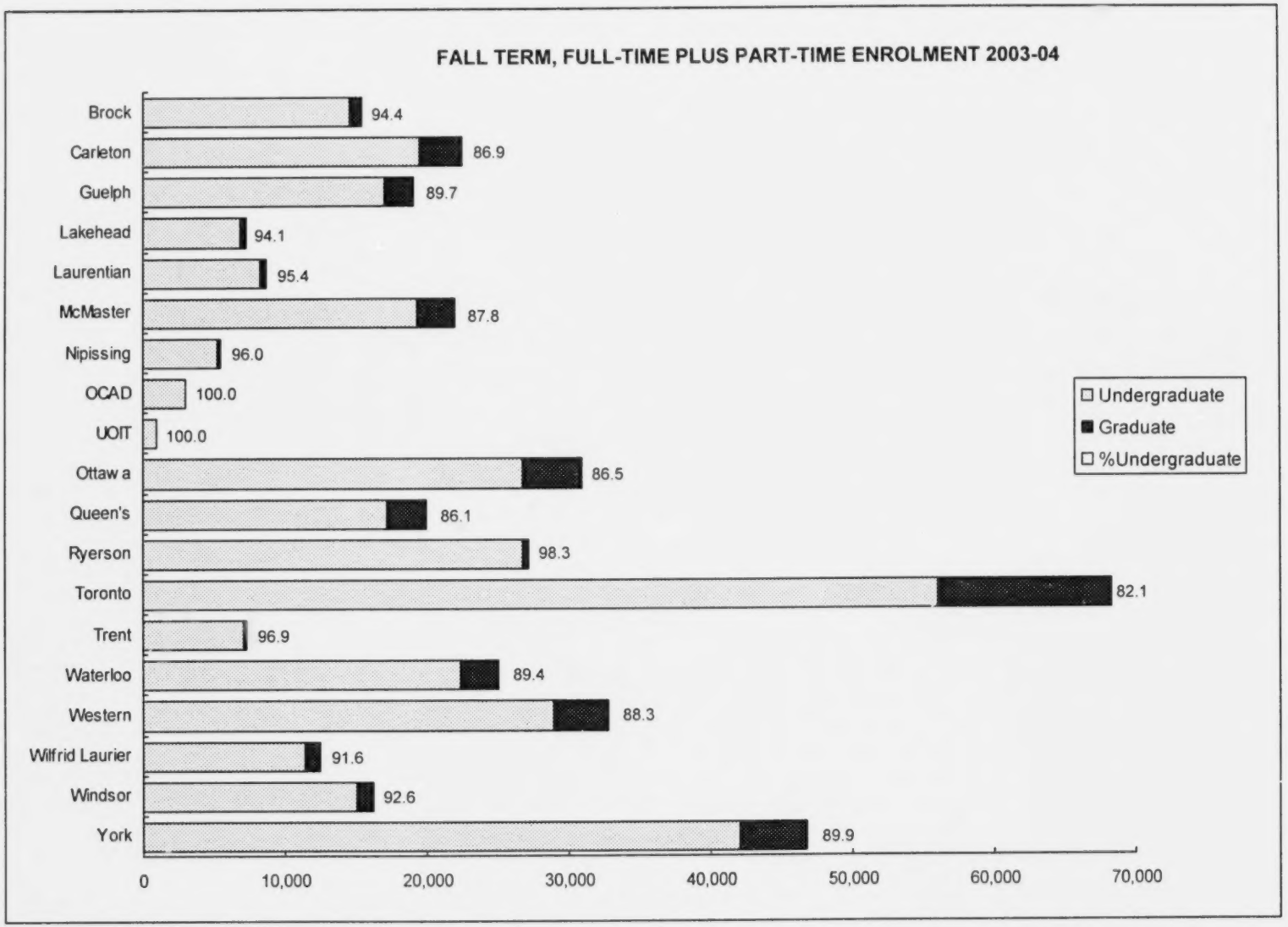

FALL TERM, FULL-TIME PLUS PART-TIME ENROLMENT 2003-04
Brock
Carleton
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
UOIT
Ottaw a
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York
94.4
86.9
89.7
94.1
95.4
87.8
96.0
100.0
100.0
86.5
86.1
98.3
82.1
96.9
89.4
88.3
91.6
92.6
89.9
0
10,000
20,000
30,000
40,000
50,000
60,000
70,000
Undergraduate
Graduate
%Undergraduate

TABLE C-1

FALL TERM, FULL-TIME PLUS PART-TIME ENROLMENT 2003-04

	Direct Entry Undergraduate		Education Undergraduate		Second Entry Undergraduate		Theology Undergraduate		Subtotal Undergraduate		Masters		Doctoral		Subtotal Graduate		Total
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	
Brock	13,209	85.1	1,451	9.3	0	0.0	0	0.0	14,660	94.4	830	5.3	33	0.2	863	5.6	15,523
Carleton	19,584	86.9	0	0.0	0	0.0	0	0.0	19,584	86.9	2,185	9.7	766	3.4	2,951	13.1	22,535
Dominicain	56	32.7	0	0.0	0	0.0	59	34.5	115	67.3	30	17.5	26	15.2	56	32.7	171
Guelph	16,712	87.5	0	0.0	420	2.2	0	0.0	17,132	89.7	1,358	7.1	606	3.2	1,964	10.3	19,096
Lakehead	6,228	85.3	645	8.8	0	0.0	0	0.0	6,873	94.1	405	5.5	26	0.4	431	5.9	7,304
Laurentian	6,750	89.2	415	5.5	0	0.0	0	0.0	7,165	94.7	404	5.3	0	0.0	404	5.3	7,569
- Algoma	908	100.0	0	0.0	0	0.0	0	0.0	908	100.0	0	0.0	0	0.0	0	0.0	908
- Hearst	218	100.0	0	0.0	0	0.0	0	0.0	218	100.0	0	0.0	0	0.0	0	0.0	218
McMaster	18,208	82.8	0	0.0	952	4.3	151	0.7	19,311	87.8	1,775	8.1	915	4.2	2,690	12.2	22,001
Nipissing	2,848	52.0	2,409	44.0	0	0.0	0	0.0	5,257	96.0	221	4.0	0	0.0	221	4.0	5,478
OCAD	3,062	100.0	0	0.0	0	0.0	0	0.0	3,062	100.0	0	0.0	0	0.0	0	0.0	3,062
UOIT	866	92.5	70	7.5	0	0.0	0	0.0	936	100.0	0	0.0	0	0.0	0	0.0	936
Ottawa	21,931	70.9	1,588	5.1	2,813	9.1	428	1.4	26,760	86.5	3,220	10.4	968	3.1	4,188	13.5	30,948
Queen's	13,387	66.8	2,346	11.7	1,464	7.3	56	0.3	17,253	86.1	1,898	9.5	883	4.4	2,781	13.9	20,034
Ryerson	26,765	98.3	0	0.0	0	0.0	0	0.0	26,765	98.3	451	1.7	5	0.0	456	1.7	27,221
Toronto	47,200	69.1	3,668	5.4	4,376	6.4	820	1.2	56,064	82.1	7,562	11.1	4,664	6.8	12,226	17.9	68,290
Trent	6,942	94.5	177	2.4	0	0.0	0	0.0	7,119	96.9	165	2.2	64	0.9	229	3.1	7,348
Waterloo	22,125	88.4	0	0.0	254	1.0	0	0.0	22,379	89.4	1,678	6.7	972	3.9	2,650	10.6	25,029
Western	24,722	75.4	2,312	7.1	1,751	5.3	151	0.5	28,936	88.3	2,761	8.4	1,087	3.3	3,848	11.7	32,784
Wilfrid Laurier	11,365	91.5	0	0.0	16	0.1	4	0.0	11,385	91.6	972	7.8	69	0.6	1,041	8.4	12,426
Windsor	13,640	83.9	879	5.4	538	3.3	0	0.0	15,057	92.6	959	5.9	250	1.5	1,209	7.4	16,266
York	40,316	86.2	832	1.8	912	1.9	0	0.0	42,060	89.9	3,557	7.6	1,177	2.5	4,734	10.1	46,794
Total	317,042	80.9	16,792	4.3	13,496	3.4	1,669	0.4	348,999	89.0	30,431	7.8	12,511	3.2	42,942	11.0	391,941

Notes:
- Students who are eligible for funding and students who are ineligible are both included.
- Education includes both consecutive degree and diploma programs and all AQ students.
- Second entry programs include dentistry, law, medicine, pharmacy, physio & occupational therapy, veterinary medicine, optometry, medical interns & residents and combined LLB/MBA.
- Masters includes graduate diploma and 1st. stage doctoral enrolment.
- In 2003-04 Toronto redefined their full-time enrolment, raising their enrolment count.

Source: Ministry of Training, Colleges and Universities

TABLE C-2

FTE ENROLMENT AND BASIC INCOME UNITS 2003-04 [1]

	Eligible FTE Enrolment [2]			Ineligible FTE Enrolment			BIUs [4]		
	Under-Graduate FFTEs	Graduate FTEs [3]	Total	Under-Graduate FFTEs	Graduate FTEs [3]	Total	Under-Graduate [5]	Graduate [6]	Total
Brock	11,660.0	526.9	12,186.9	1,332.9 [8]	170.8 [8]	1,503.7	16,053.9	1,085.6	17,139.5
Carleton	15,740.7	1,810.9	17,551.6	1,458.0	564.7	2,022.7	22,539.3	6,081.4	28,620.7
Dominicain	50.9	68.2	119.1	14.1	17.5	31.6	50.9	113.2	164.1
Guelph	15,620.1	1,287.5	16,907.6	572.0	602.3	1,174.3	25,397.6	5,080.1	30,477.7
Lakehead	6,072.0	297.6	6,369.6	315.4	53.3	368.7	8,965.8	909.2	9,875.0
Laurentian	6,662.7	203.9	6,866.6	565.4 [7,8]	73.4 [7,8]	638.8	9,128.8	692.2	9,821.0
McMaster	16,617.1	1,777.3	18,394.4	1,485.6	617.3	2,102.9	27,364.2	7,247.4	34,611.6
Nipissing	3,206.9	130.2	3,337.1	947.5	0.6	948.1	4,570.0	192.3	4,762.3
OCAD	2,574.4	0.0	2,574.4	143.0 [8]	0.0 [8]	143.0	3,861.5	0.0	3,861.5
UOIT	856.8	0.0	856.8	43.7	0.0	43.7	1,377.1	0.0	1,377.1
Ottawa	22,068.1	2,566.4	24,634.5	1,665.2 [8]	593.6 [8]	2,258.8	34,705.8	8,855.8	43,561.6
Queen's	14,754.2	1,558.7	16,312.9	1,466.6	1,097.2	2,563.8	25,451.6	6,411.8	31,863.4
Ryerson	19,776.6	582.6	20,359.2	577.5	53.3	630.8	32,427.4	1,179.8	33,607.2
Toronto	44,987.8	7,866.3	52,854.1	4,943.9	2,658.4	7,602.3	72,121.5	32,997.7	105,119.2
Trent	6,044.3	145.7	6,190.0	480.0 [8]	56.0 [8]	536.0	8,348.1	563.3	8,911.4
Waterloo	19,451.8	1,512.8	20,964.6	1,008.6	792.1	1,800.7	31,373.7	6,632.3	38,006.1
Western	25,044.9	2,636.2	27,681.1	2,748.3	906.9	3,655.2	39,238.6	9,798.4	49,037.0
Wilfrid Laurier	10,413.4	567.3	10,980.7	210.3 [8]	114.8 [8]	325.1	13,981.1	1,812.3	15,793.5
Windsor	12,316.3	819.9	13,136.2	1,208.5	232.3	1,440.8	18,120.9	3,063.4	21,184.3
York	34,584.0	2,767.8	37,351.8	2,779.3 [8]	768.2 [8]	3,547.5	48,337.4	10,033.9	58,371.3
Total	288,503.2	27,126.2	315,629.3	23,965.8	9,372.7	33,338.5	443,415.3	102,750.1	546,165.4

Notes:
1 Including enrolment and BIUs in affiliated and federated institutions.
2 Eligible enrolment refers to students who are eligible for funding under the provincial operating grants formula.
3 Fall plus summer session.
4 A BIU is a unit of weighted enrolment for eligible students used in allocating provincial operating grants.
5 Including imputing adjustments.
6 Including minimum/maximum adjustments.
7 Algoma portion only estimated using Fall term headcounts for full-time and part-time headcounts divided by 3.5.
8 Ineligible FTE enrolment submitted directly by institution.

Source: Ministry of Training, Colleges and Universities

FIGURE C-3

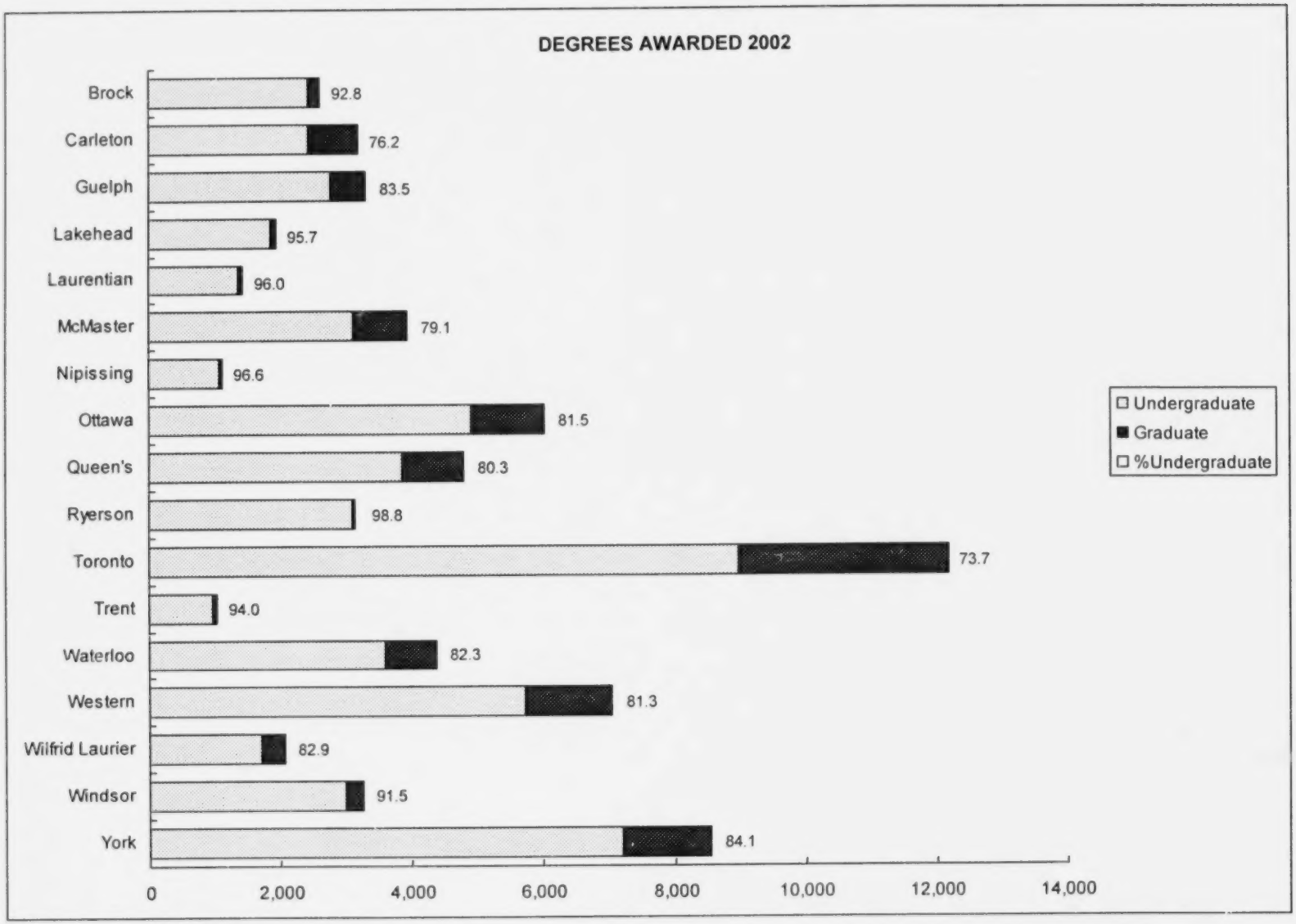

DEGREES AWARDED 2002
Brock
Carleton
Guelph
Lakehead
Laurentian
McMaster
Nipissing
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York
92.8
76.2
83.5
95.7
96.0
79.1
96.6
81.5
80.3
98.8
73.7
94.0
82.3
81.3
82.9
91.5
84.1
0
2,000
4,000
6,000
8,000
10,000
12,000
14,000
Undergraduate
Graduate
%Undergraduate

TABLE C-3

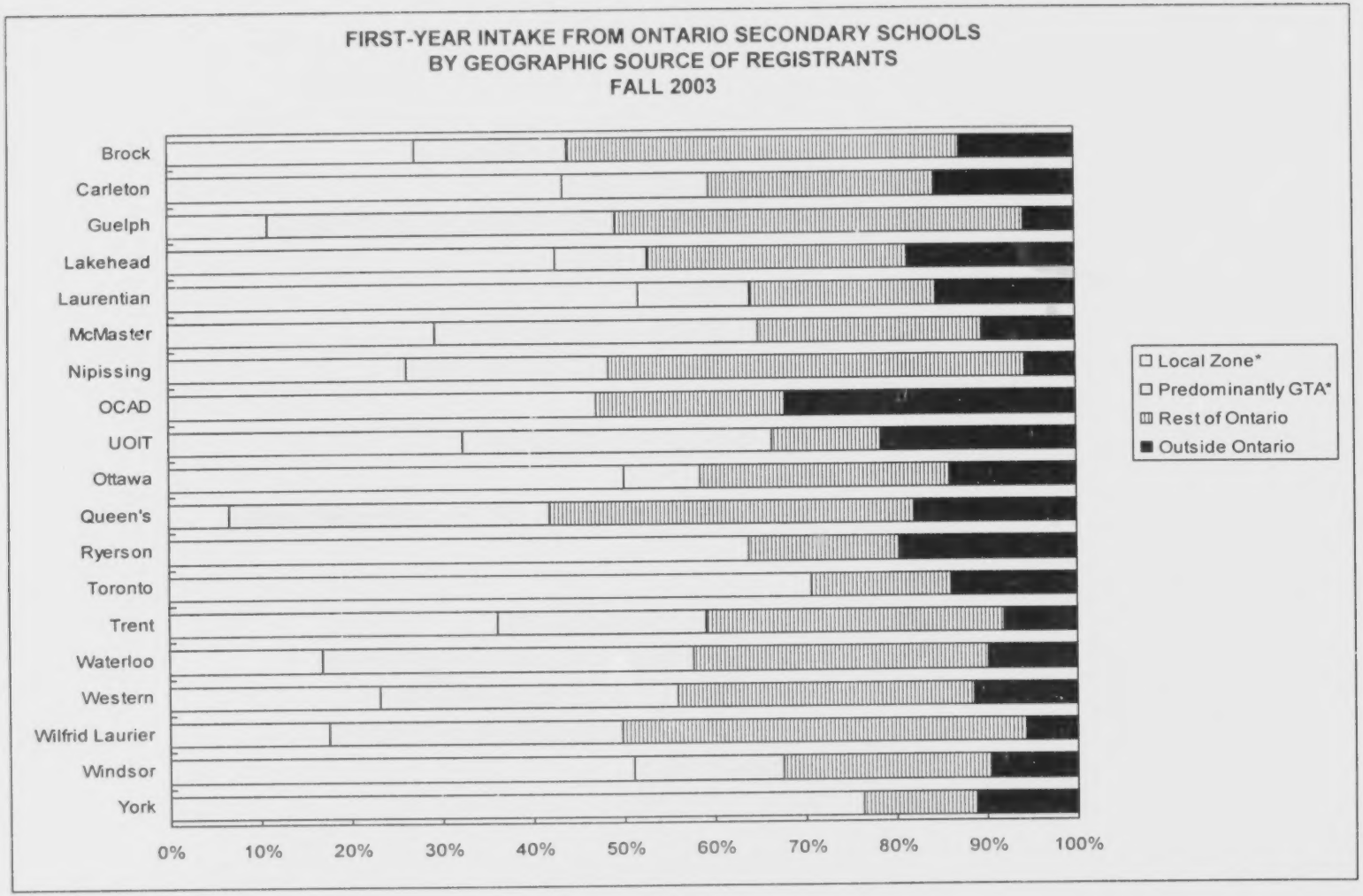
DEGREES AWARDED 2002

	Direct Entry Undergraduate		Education Undergraduate		Second Entry Undergraduate		Theology Undergraduate		Subtotal Undergraduate		Masters		Doctoral		Subtotal Graduate		Total
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	
Brock	1,685	64.1	754	28.7	0	0.0	0	0.0	2,439	92.8	188	7.2	0	0.0	188	7.2	2,627
Carleton	2,332	72.6	0	0.0	117	3.6	0	0.0	2,449	76.2	687	21.4	78	2.4	765	23.8	3,214
Guelph	2,674	80.3	0	0.0	105	3.2	0	0.0	2,779	83.5	476	14.3	74	2.2	550	16.5	3,329
Lakehead	1,277	65.7	585	30.1	0	0.0	0	0.0	1,862	95.7	80	4.1	3	0.2	83	4.3	1,945
Laurentian	1,140	79.6	170	11.9	65	4.5	0	0.0	1,375	96.0	58	4.0	0	0.0	58	4.0	1,433
McMaster	2,996	75.8	4	0.1	102	2.6	25	0.6	3,127	79.1	727	18.4	101	2.6	828	20.9	3,955
Nipissing	387	34.7	691	61.9	0	0.0	0	0.0	1,078	96.6	38	3.4	0	0.0	38	3.4	1,116
Ottawa	3,400	56.3	924	15.3	556	9.2	44	0.7	4,924	81.5	992	16.4	127	2.1	1,119	18.5	6,043
Queen's	2,796	58.2	732	15.2	315	6.6	15	0.3	3,858	80.3	814	16.9	131	2.7	945	19.7	4,803
Ryerson	2,978	95.0	118	3.8	0	0.0	0	0.0	3,096	98.8	39	1.2	0	0.0	39	1.2	3,135
Toronto	6,750	55.4	1,323	10.9	792	6.5	114	0.9	8,979	73.7	2,632	21.6	570	4.7	3,202	26.3	12,181
Trent	972	94.0	0	0.0	0	0.0	0	0.0	972	94.0	59	5.7	3	0.3	62	6.0	1,034
Waterloo	3,530	80.9	0	0.0	65	1.5	0	0.0	3,595	82.3	660	15.1	111	2.5	771	17.7	4,366
Western	4,200	59.6	815	11.6	695	9.9	17	0.2	5,727	81.3	1,167	16.6	148	2.1	1,315	18.7	7,042
Wilfrid Laurier	1,714	82.9	0	0.0	0	0.0	0	0.0	1,714	82.9	347	16.8	6	0.3	353	17.1	2,067
Windsor	2,072	63.7	773	23.8	133	4.1	0	0.0	2,978	91.5	261	8.0	15	0.5	276	8.5	3,254
York	5,947	69.5	966	11.3	279	3.3	0	0.0	7,192	84.1	1,243	14.5	117	1.4	1,360	15.9	8,552
Total	46,850	66.8	7,855	11.2	3,224	4.6	215	0.3	58,144	82.9	10,468	14.9	1,484	2.1	11,952	17.1	70,096

Notes:
- Statistics Canada does not collect data for OCAD.
- Direct entry undergraduate includes other undergraduate degrees, diplomas and certificates.
- Education includes elementary/secondary teacher training and non-teaching fields.
- Second entry programs include dentistry, law, medicine, pharmacy, physio & occupational therapy, veterinary medicine and optometry.
- Masters includes graduate diplomas and certificates.

Source: Ministry of Training, Colleges and Universities, tables based on Statistics Canada data

FIGURE C-4



*The Category, Predominantly GTA, applies only to universities located outside the Greater Toronto Area. OCAD, Ryerson, Toronto and York students from the GTA are reported within the category Local Zone.

TABLE C-4

FIRST-YEAR INTAKE BY GEOGRAPHIC SOURCE OF REGISTRANTS FALL 2003

	Zone	Ontario Secondary School								Non-Ontario/ Non-Secondary		Total
		Local Zone		Predominantly GTA (Zone 7)		Non Local /Non GTA		Subtotal				
		#	%	#	%	#	%	#	%	#	%	
Brock	(3)	1,094	27.3	677	16.9	1731	43.1	3,502	87.3	511	12.7	4,013
Carleton	(10)	1,916	43.6	715	16.3	1087	24.7	3,718	84.6	679	15.4	4,397
Guelph	(5)	557	11.0	1,954	38.4	2285	44.9	4,796	94.3	288	5.7	5,084
Lakehead	(13)	611	42.8	144	10.1	410	28.7	1,165	81.6	262	18.4	1,427
Laurentian	(12)	977	51.9	233	12.4	386	20.5	1,596	84.7	288	15.3	1,884
McMaster	(4)	1,427	29.5	1,721	35.6	1181	24.4	4,329	89.6	503	10.4	4,832
Nipissing	(11)	248	26.3	211	22.4	432	45.8	891	94.4	53	5.6	944
OCAD	(7)	413	47.2		0.0	183	20.9	596	68.1	279	31.9	875
UOIT	(8)	220	32.4	231	34.1	81	11.9	532	78.5	146	21.5	678
Ottawa	(10)	2,658	50.2	444	8.4	1458	27.5	4,560	86.1	736	13.9	5,296
Queen's	(9)	220	6.7	1,158	35.2	1328	40.3	2,706	82.1	588	17.9	3,294
Ryerson	(7)	2,637	63.8		0.0	692	16.7	3,329	80.6	803	19.4	4,132
Toronto	(7)	8,313	70.7		0.0	1823	15.5	10,136	86.2	1,621	13.8	11,757
Trent	(8)	650	36.1	415	23.1	590	32.8	1,655	92.0	144	8.0	1,799
Waterloo	(5)	864	16.8	2,098	40.9	1661	32.4	4,623	90.1	510	9.9	5,133
Western	(2)	1,446	23.2	2,044	32.8	2038	32.7	5,528	88.6	711	11.4	6,239
Wilfrid Laurier	(5)	610	17.6	1,116	32.3	1541	44.5	3,267	94.4	193	5.6	3,460
Windsor	(1)	1,796	51.1	576	16.4	812	23.1	3,184	90.6	330	9.4	3,514
York	(7)	7,369	76.4		0.0	1210	12.5	8,579	88.9	1,072	11.1	9,651
Total		34,026	43.4	13,737	17.5	20,929	26.7	68,692	87.6	9,717	12.4	78,409

Note 1: The category, Predominantly GTA, applies only to universities located outside the GreaterToronto Area. OCAD, Ryerson, Toronto and York students from the GTA are reported within the category Local Zone.

Note 2: Ontario counties are grouped into zones as follows - (1) Essex and Kent; (2) Lambton, Middlesex, Elgin and Oxford; (3) Haldimand-Norfolk R.M. and Niagara R.M.; (4) Halton, Hamilton-Wentworth R.M. and Brant; (5) Perth, Waterloo R.M. and Wellington; (6) Huron, Bruce, Grey and Dufferin; (7) Peel, York R.M., Simcoe and Metro Toronto; (8) Durham R.M., Northhumberland, Prince Edward, Victoria, Peterborough, Hastings and Haliburton; (9) Lennox and Addington, Frontenac and Leeds and Grenville; (10) Lanark, Ottawa-Carleton, Dundas/Stormont /Glengarry and Prescott and Russell; (11) Muskoka, Parry Sound, Nipissing and Renfrew; (12) Manitoulin, Sudbury District, Algoma, Cochrane, Timiskaming and Sudbury R.M.; (13) Thunder Bay, Kenora and Rainy River.

Source: Council of Ontario Universities, "Application Statistics".

TABLE C-5

UNDERGRADUATE PROGRAMS AVAILABLE AT ONTARIO UNIVERSITIES
2003-04

Programs [1] / Universities	Brock	Carleton	Dominicain	Guelph	Lakehead	Laurentian [2]	McMaster	Nipissing	OCAD	UOIT	Ottawa	Queen's	Ryerson	Toronto	Trent	Waterloo	Western	Wilfrid Laurier	Windsor	York
Agriculture				◆																
Architecture		◆		◆									◆			◆				
Art and Design									◆											
Arts	◆	◆	◆	◆	◆	◆	◆	◆		◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Commerce and Business Administra [3]	◆	◆		◆	◆	◆	◆	◆		◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Dentistry														◆			◆			
Education	◆				◆	◆		◆		◆	◆	◆		◆	◆		◆		◆	◆
Engineering [4]		◆		◆	◆	◆	◆			◆	◆	◆	◆	◆		◆	◆		◆	◆
Environmental Studies	◆			◆	◆								◆				◆		◆	◆
Fine and Applied Arts	◆			◆	◆		◆				◆	◆	◆	◆		◆	◆	◆	◆	◆
Forestry					◆															
Household and Food Science				◆									◆				◆			
Journalism		◆											◆							
Landscape Architecture				◆																
Law											◆	◆		◆			◆		◆	◆
Medicine							◆				◆	◆		◆			◆			
Music	◆	◆		◆	◆	◆	◆				◆	◆		◆		◆	◆	◆	◆	◆
Nursing					◆	◆	◆			◆	◆	◆	◆	◆	◆		◆		◆	◆
Optometry																◆				
Pharmacy														◆						
Physical and Health Education	◆				◆	◆	◆				◆	◆		◆		◆	◆	◆	◆	◆
Physio and Occupational Therapy											◆	◆		◆			◆	◆		
Science	◆	◆		◆	◆	◆	◆	◆		◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Social Work		◆			◆	◆	◆						◆			◆	◆		◆	◆
Theology			◆				◆				◆	◆		◆			◆	◆		
Veterinary Medicine				◆																

Notes:
1 Institution-specific FORPOS programs are excluded.
2 Includes Algoma and Hearst.
3 Waterloo's program is a post B.A. accounting diploma.
4 Includes Engineering Technology and Engineering and Management.

Source: Ministry of Training, Colleges and Universities

TABLE C-6

GRADUATE PROGRAMS AVAILABLE AT ONTARIO UNIVERSITIES
2003-04

Programs / Universities	Brock	Carleton	Dominican	Guelph	Lakehead	Laurentian	McMaster	Nipissing	OCAD	UOIT	Ottawa	Queen's	Ryerson	Toronto	Trent	Waterloo	Western	Wilfrid Laurier	Windsor	York
Agriculture				◆																
Architecture		◆												◆		◆				
Child Study	◆					◆								◆						
Commerce and Business Administration	◆	◆		◆	◆	◆	◆				◆	◆		◆		◆	◆	◆	◆	◆
Criminology											◆			◆						
Dentistry														◆			◆			
Education	◆				◆		◆	◆			◆	◆		◆			◆		◆	◆
Engineering		◆		◆	◆	◆	◆				◆	◆	◆	◆		◆	◆		◆	
Environmental Studies					◆								◆		◆	◆		◆		◆
Fine and Applied Arts							◆					◆		◆		◆			◆	◆
Forestry					◆									◆						
Geography		◆		◆			◆				◆	◆	◆	◆		◆	◆	◆		◆
Hospital Administration											◆									
Household and Food Science				◆										◆						
Humanities	◆	◆	◆	◆	◆	◆	◆				◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Hygiene and Public Health					◆						◆			◆						
Journalism		◆															◆			
Law											◆	◆		◆						◆
Library Science														◆			◆			
Mathematics		◆		◆	◆		◆				◆	◆		◆		◆	◆		◆	◆
Medicine							◆				◆	◆		◆			◆			
Music											◆			◆			◆	◆		◆
Nursing					◆	◆	◆				◆	◆		◆			◆		◆	
Pharmacy														◆						
Physical and Biological Sciences	◆	◆		◆	◆	◆	◆				◆	◆		◆		◆	◆		◆	◆
Physical and Health Education	◆				◆		◆				◆	◆		◆		◆	◆		◆	◆
Physio and Occupational Therapy [1]							◆				◆	◆		◆			◆			
Physiological Optics																◆				
Psychology	◆	◆		◆	◆		◆				◆	◆		◆		◆	◆	◆	◆	◆
Public Administration		◆										◆								◆
Social Sciences - Other	◆	◆		◆	◆	◆	◆				◆	◆		◆	◆	◆	◆	◆	◆	◆
Social Work		◆			◆	◆	◆				◆			◆			◆	◆	◆	◆
Theology			◆								◆	◆		◆				◆		
Urban and Regional Planning				◆								◆		◆						
Veterinary Medicine				◆																

Note: [1] Includes Physical Therapy and Speech Pathology.

Source: Ministry of Training, Colleges and Universities

UNIVERSITY STATISTICS

TABLE D-1

EMPLOYMENT AT ONTARIO UNIVERSITES 2001-02

	Full-Time Faculty [1]	FTE Non-Academic Employees [2]	Total
Brock	384	491	875
Carleton	680	803	1,483
Guelph	595	1,259	1,854
Lakehead	242	362	604
Laurentian	277	275	552
McMaster	975	1,186	2,161
Nipissing	85	117	202
OCAD	19	93	112
Ottawa	849	1,183	2,032
Queen's	748	1,248	1,996
Ryerson	536	669	1,205
Toronto	2,312	3,902	6,214
Trent	209	225	434
Waterloo	793	1,405	2,198
Western	1,134	1,363	2,497
Wilfrid Laurier	338	479	817
Windsor	468	681	1,149
York	1,156	1,705	2,861
Total	11,800	17,446	31,213 [3]

Notes:
1 In FTE terms, excluding faculty and non-academic employees in federatec and affiliated institutions.
2 FTE non-academic employees includes the full-time equivalent of all filled established positions at October 1 for those staff paid from operating funds.
3 The total includes estimates of FTE part-time faculty for all institutions; data by institution is not available.

Sources: Council of Ontario Universities, "Survey of Faculty Complements".
Council of Ontario Universities, "Survey of Non-Academic Employees".

NOTES TO TABLE D-2:

(1) Instruction includes classroom facilities, undergraduate laboratories, and research laboratory space for graduate students and faculty.

(2) Academic Support includes academic departmental offices and related space, library facilities and study space, audio-visual and television facilities, animal space, and health science clinical facilities.

(3) Student Services includes athletic and recreation space, health service facilities, common use and student activity space.

(4) Ancillaries includes food services, bookstores and other merchandising facilities, and residential space.

(5) Central Services includes plant maintenance, administrative offices and related space, central services, assembly and exhibition facilities, and other university facilities.

(6) Non-Assignable space is a room or area which is not available for assignment to the occupants of a building, but which is necessary for the general occupation or mechanical support of one or a number of buildings, e.g. the central utility plant including boiler rooms, refrigeration plant, and electrical transformer stations.

TABLE D-2

UNIVERSITY BUILDINGS' SPACE BY MAJOR CATEGORY 2001-02
(Net Assignable Square Metres)

	Instruction and Academic Support (1)	%	Student Services (2)	%	Ancillaries (3)	%	Central Services (4)	%	Subtotal	%	Non-Assignable (5)	Total
Brock	37,502	38.2	8,769	8.9	36,756	37.4	15,199	15.5	98,226	100.0	46,655	144,881
Carleton	85,766	49.4	13,787	7.9	48,296	27.8	25,666	14.8	173,515	100.0	79,793	253,308
Guelph	138,964	43.2	22,997	7.1	120,354	37.4	39,349	12.2	321,664	100.0	129,013	450,677
Lakehead	35,508	40.8	7,760	8.9	32,613	37.5	11,050	12.7	86,931	100.0	32,830	119,761
Laurentian	45,289	43.7	14,692	14.2	28,286	27.3	15,367	14.8	103,634	100.0	40,200	143,834
McMaster	197,707	68.0	15,373	5.3	52,705	18.1	24,844	8.5	290,629	100.0	94,330	384,959
Nipissing	9,683	25.7	3,411	9.1	23,003	61.0	1,583	4.2	37,680	100.0	7,276	44,956
OCAD	10,311	80.6	285	2.2	675	5.3	1,518	11.9	12,789	100.0	6,292	19,081
Ottawa	132,996	54.0	22,495	9.1	61,404	24.9	29,291	11.9	246,186	100.0	152,736	398,922
Queen's	155,713	52.6	22,083	7.5	90,111	30.4	28,224	9.5	296,131	100.0	143,276	439,407
Ryerson	73,380	49.0	11,308	7.6	24,380	16.3	40,594	27.1	149,662	100.0	21,479	171,141
Toronto	424,564	57.5	52,756	7.1	143,033	19.4	118,340	16.0	738,693	100.0	369,572	1,108,265
Trent	24,541	41.5	5,789	9.8	19,583	33.1	9,186	15.5	59,099	100.0	26,781	85,880
Waterloo	134,503	44.3	19,619	6.5	117,971	38.9	31,549	10.4	303,642	100.0	138,295	441,937
Western	179,643	48.1	24,978	6.7	127,183	34.0	41,761	11.2	373,565	100.0	151,194	524,759
Wilfrid Laurier	31,964	31.5	11,205	11.0	42,811	42.2	15,575	15.3	101,555	100.0	39,885	141,440
Windsor	74,813	55.5	16,569	12.3	31,361	23.3	12,057	8.9	134,800	100.0	57,065	191,865
York	128,986	43.3	22,407	7.5	108,241	36.3	38,342	12.9	297,976	100.0	177,906	475,882
Total	1,921,834	50.2	296,283	7.7	1,108,765	29.0	499,491	13.1	3,826,373	100.0	1,714,576	5,540,949

Source: Council of Ontario Universites, "Inventory of Physical Facilities of Ontario Universities 2001-02".

TABLE D-3

AGE PROFILE OF ONTARIO UNIVERSITY BUILDINGS' SPACE 2001-02
(Categories 1-15)

	0-9 Years		10-19 Years		20-29 Years		30-39 Years		40-49 Years		50+ Years		Total
	NASM	%	NASM	%	NASM	%	NASM	%	NASM	%	NASM	%	NASM
Brock	3,548	5.8	8,356	13.7	20,230	33.2	28,292	46.5	440	0.7	15	0.0	60,881
Carleton	12,775	10.5	18,712	15.4	15,066	12.4	67,793	55.7	7,257	6.0	0	0.0	121,603
Guelph	6,912	3.6	19,194	10.1	28,767	15.1	62,649	33.0	33,802	17.8	38,604	20.3	189,928
Lakehead	674	1.2	4,787	8.8	3,989	7.3	34,673	63.8	10,011	18.4	228	0.4	54,362
Laurentian	4,485	5.9	12,471	16.4	2,453	3.2	48,322	63.5	3,931	5.2	4,402	5.8	76,064
McMaster	14,893	8.2	3,202	1.8	47,720	26.1	73,004	40.0	32,464	17.8	11,318	6.2	182,601
Nipissing	4,176	27.5	549	3.6	10,475	68.9	0	0.0	0	0.0	0	0.0	15,200
OCAD	739	7.8	0	0.0	3,399	35.8	0	0.0	4,271	45.0	1,074	11.3	9,483
Ottawa	17,266	9.5	9,019	5.0	71,524	39.4	24,313	13.4	35,756	19.7	23,825	13.1	181,703
Queen's	35,413	16.8	16,989	8.1	42,397	20.1	89,564	42.5	13,747	6.5	12,695	6.0	210,805
Ryerson	1,147	1.1	20,741	19.7	19,913	18.9	26,608	25.3	29,794	28.3	7,083	6.7	105,286
Toronto	28,606	5.3	56,246	10.4	95,696	17.6	194,723	35.9	76,203	14.0	91,422	16.8	542,896
Trent	3,525	9.7	4,121	11.3	8,583	23.6	18,703	51.5	0	0.0	1,388	3.8	36,320
Waterloo	594	0.3	32,856	16.8	30,487	15.6	101,960	52.1	29,084	14.9	738	0.4	195,719
Western	27,410	10.8	20,346	8.0	16,150	6.4	138,174	54.6	25,461	10.1	25,675	10.1	253,216
Wilfrid Laurier	14,715	25.2	10,142	17.4	14,393	24.7	17,553	30.1	1,567	2.7	0	0.0	58,370
Windsor	7,463	6.8	8,288	7.6	15,685	14.3	45,075	41.1	24,845	22.7	8,266	7.5	109,622
York	6,924	3.5	32,763	16.7	20,043	10.2	127,325	65.0	7,533	3.8	1,427	0.7	196,015
Total	191,265	7.4	278,782	10.7	466,970	18.0	1,098,731	42.3	336,166	12.9	228,160	8.8	2,600,074

Note: Previous reports included rental space.

Source: Council of Ontario Universites, "Inventory of Physical Facilities of Ontario Universities 2001-02".

FIGURE D-4

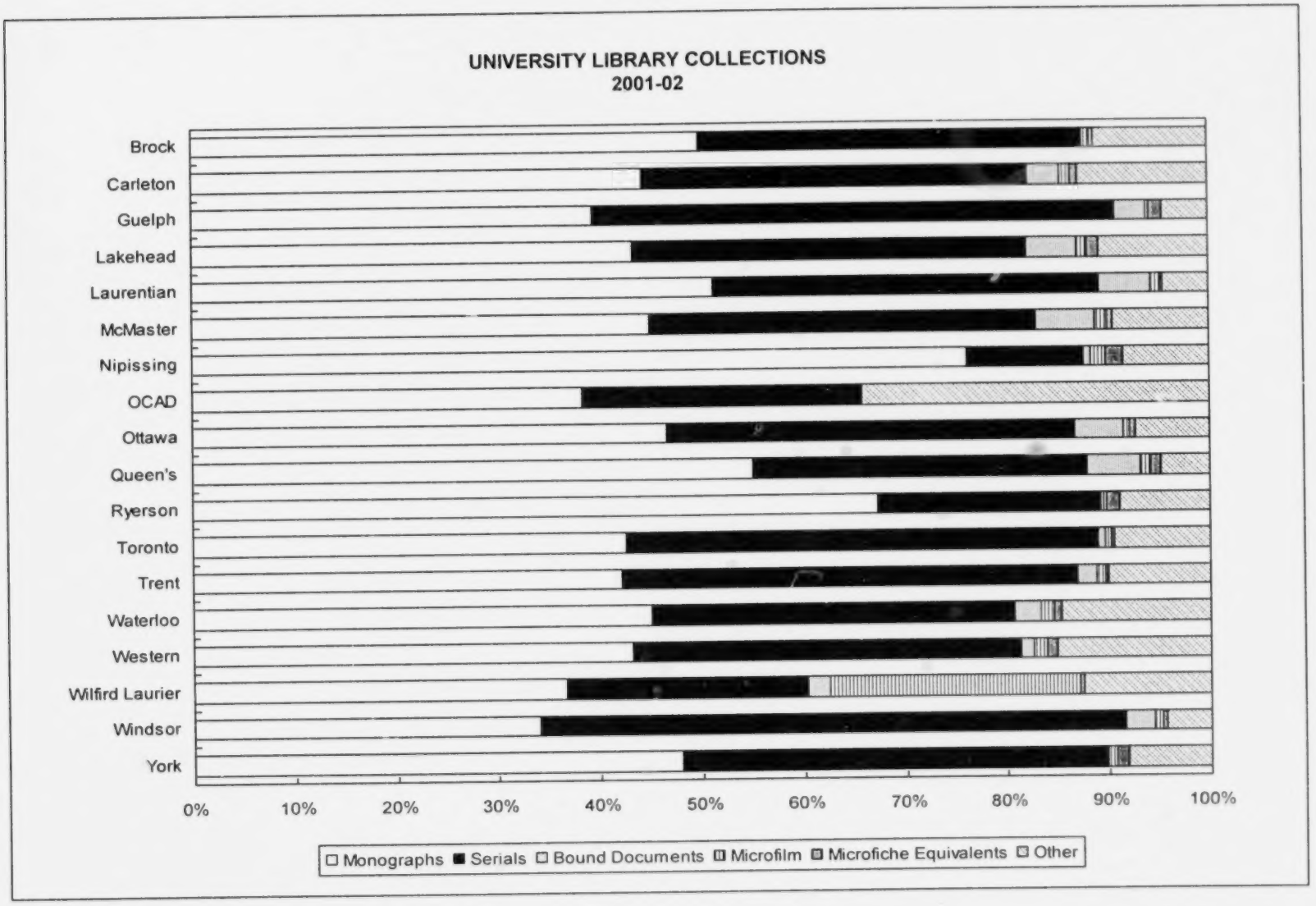

UNIVERSITY LIBRARY COLLECTIONS
2001-02
Brock
Carleton
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfird Laurier
Windsor
York
0%
10%
20%
30%
40%
50%
60%
70%
80%
90%
100%
Monographs
Serials
Bound Documents
Microfilm
Microfiche Equivalents
Other

TABLE D-4

UNIVERSITY LIBRARY COLLECTIONS 2001-02
(000's)

	Monographs (volumes)	Serials (volumes)	Bound Documents (volumes)	Microfilm (film reels)	Microfiche Equivalents (volumes)	Other *	Total Print Holdings
Brock	520,713	391,250	0	7,500	5,359	116,231	1,041,053
Carleton	949,589	807,904	68,366	20,888	14,817	272,574	2,134,138
Guelph	796,810	1,032,453	61,678	5,575	26,123	91,249	2,013,887
Lakehead	409,213	362,705	46,145	10,117	10,421	102,032	940,633
Laurentian	822,945	608,898	80,280	13,896	5,510	71,895	1,603,423
McMaster	1,298,209	1,092,572	167,036	35,383	17,232	272,079	2,882,511
Nipissing	164,790	24,581	1,558	3,278	3,725	18,447	216,378
OCAD	44,512	32,004	0	0	0	39,630	116,146
Ottawa	1,553,693	1,335,650	157,916	20,412	22,343	238,376	3,328,390
Queen's	2,297,118	1,371,558	221,969	43,420	43,476	198,923	4,176,464
Ryerson	517,743	168,418	2,540	2,442	9,846	68,485	769,473
Toronto	5,962,336	6,485,041	99,153	74,145	56,737	1,312,654	13,990,066
Trent	526,252	558,125	23,543	9,375	3,242	125,727	1,246,264
Waterloo	1,224,774	965,538	69,566	36,823	18,478	399,332	2,714,510
Western	1,820,466	1,604,389	52,886	53,712	42,839	641,814	4,216,105
Wilfrid Laurier	464,590	299,485	26,853	311,403	5,717	158,068	1,266,115
Windsor	973,731	1,650,198	82,430	19,754	12,672	125,238	2,864,023
York	1,813,792	1,575,173	2,281	34,161	45,916	305,844	3,777,166
Total	22,161,276	20,365,940	1,164,199	702,281	344,451	4,558,597	49,296,745

* Other includes Reference, Archival Materials, Maps, CD-ROM, Floppy Disks, Magnetic Tape, Learning Kits, Audio-Visual Holdings, Slides, Printed Music

Source: Council of Ontario Universites, "Triennial Inventory of Physical Facilities of Ontario Universities, 2001-02".

FIGURE D-5

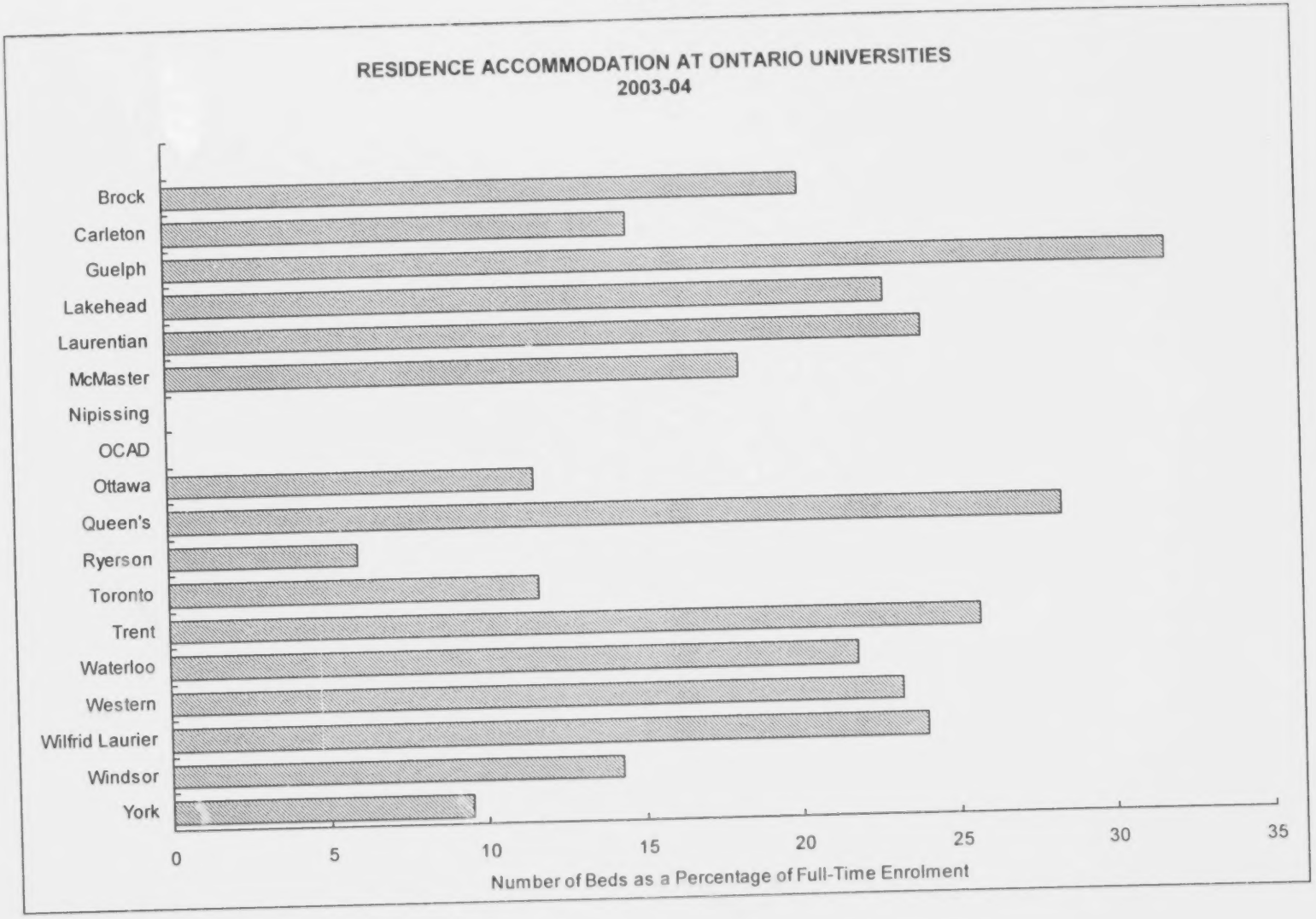

RESIDENCE ACCOMMODATION AT ONTARIO UNIVERSITIES
2003-04
Brock
Carleton
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York
0
5
10
15
20
25
30
35
Number of Beds as a Percentage of Full-Time Enrolment

TABLE D-5

RESIDENCE ACCOMMODATION
AT ONTARIO UNIVERSITIES 2003-04

	Number of Beds			Percentage of Full-Time Enrolment
	Apartments and Townhomes	Dormitory Residences	Total	
Brock	1,178	1,231	2,409	20.2
Carleton	796	1,827	2,623	14.7
Dominicain [1]	0	20	20	16.9
Guelph	1,876	3,669	5,545	31.8
Lakehead	718	617	1,335	22.8
Laurentian [2]	623	694	1,317	24.0
McMaster	501	2,924	3,425	18.2
Nipissing	-	-	-	-
OCAD	-	-	-	-
Ottawa	794	1,992	2,786	11.6
Queen's	968	3,701	4,669	28.3
Ryerson	237	603	840	6.0
Toronto	3,641	3,036	6,677	11.7
Trent	51	1,500	1,551	25.7
Waterloo	1,581	3,292	4,873	21.8
Western	1,598	4,940	6,538	23.2
Wilfrid Laurier	822	1,635	2,457	24.0
Windsor	572	1,257	1,829	14.3
York	1,294	2,325	3,619	9.5
Total	17,250	35,263	52,513	16.8

Notes: 1 About 20 rooms are kept for male students who wish to reside on the premises, under management of the Dominicans of Friars Preachers of Ottawa

2 Figures include townhouses with 76 beds at Algoma, and dormitory residences with 11 beds at Hearst.

3 In 2003-04 Toronto redefined their full-time enrolment, raising their enrolment count.

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2003-04".

FINANCIAL STATISTICS

NOTE ON CONSOLIDATED FINANCIAL INFORMATION

In Sections E, F, G and H of this compendium, reference is made to financial information for universities and federated and affiliated colleges reported on a *consolidated basis*. This reflects the fact that financial information reported by federated and affiliated institutions (shown in Volume II of the *Financial Report of Ontario Universities*) cannot be simply added to the financial information reported by the parent university (shown in Volume I of the *Financial Report of Ontario Universities*) without certain adjustments. These adjustments account for the *net* effect of exchanges in personnel, resources and facilities that take place between a university and its federated and affiliated institutions. The consolidated summary tables and the consolidated revenue and expense statements for each university and its affiliated institutions shown in Sections E, F, G and H of this compendium reflect these adjustments.

FIGURE E-1

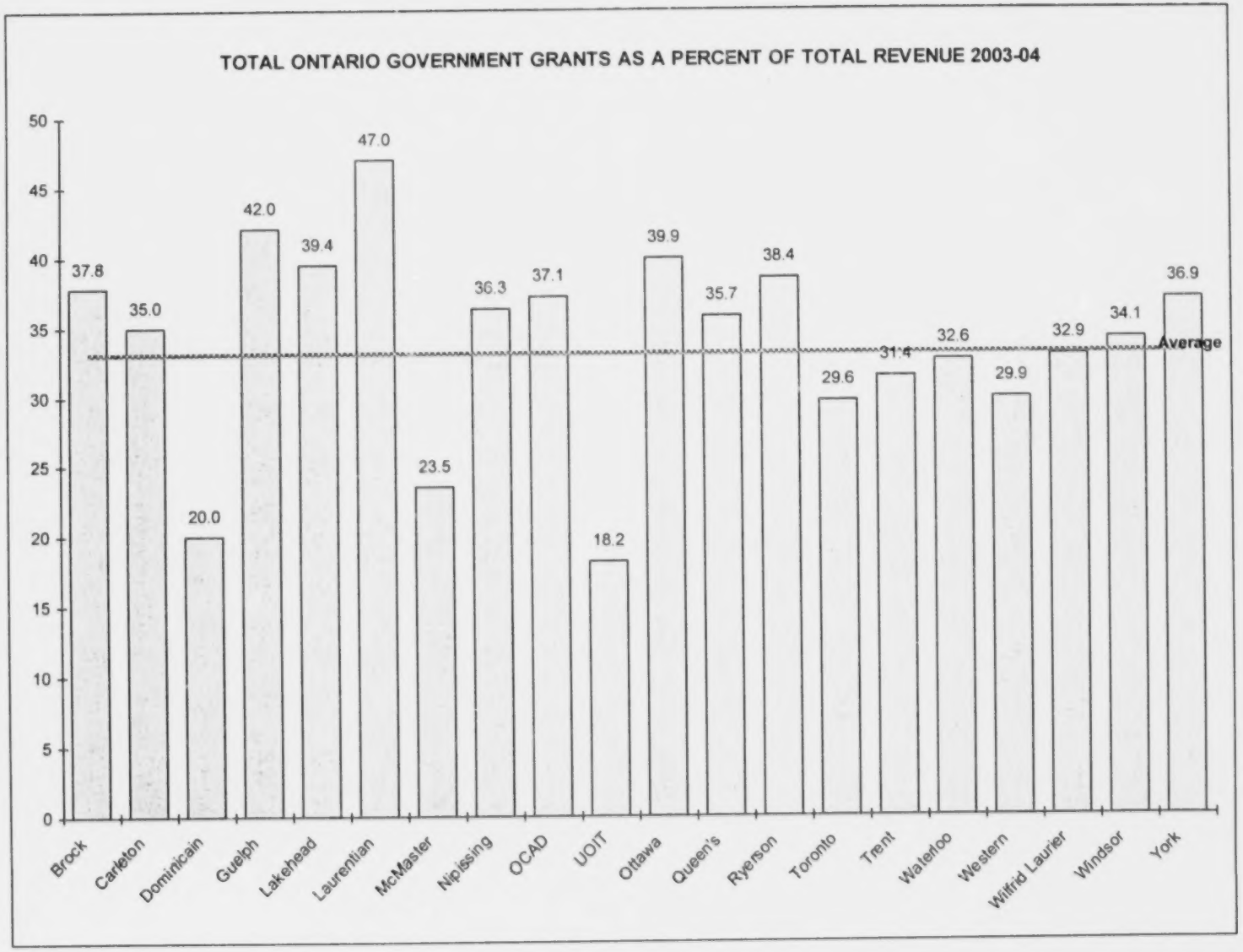

TOTAL ONTARIO GOVERNMENT GRANTS AS A PERCENT OF TOTAL REVENUE 2003-04
50
45
40
35
30
25
20
15
10
5
0
37.8
35.0
20.0
42.0
39.4
47.0
23.5
36.3
37.1
18.2
39.9
35.7
38.4
29.6
31.4
32.6
29.9
32.9
34.1
36.9
Average
Brock
Carleton
Dominicain
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
UOIT
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York

TABLE E-1

TOTAL ONTARIO GOVERNMENT GRANTS AS A PERCENT OF TOTAL REVENUE 2003-04

	Total Ontario Grants ($000)	Total Expendable Revenue ($000)	Grants as Percent of Total Revenue
Brock	67,012	177,072	37.8
Carleton	129,224	369,214	35.0
Dominicain	249	1,247	20.0
Guelph	203,285	484,127	42.0
Lakehead	45,711	116,019	39.4
Laurentian	60,194	128,148	47.0
McMaster	181,373	773,136	23.5
Nipissing	17,253	47,483	36.3
OCAD	13,186	35,578	37.1
UOIT	18,632	102,553	18.2
Ottawa	256,569	642,546	39.9
Queen's	230,858	640,872	35.7
Ryerson	120,144	312,915	38.4
Toronto	620,329	2,097,666	29.6
Trent	34,783	110,907	31.4
Waterloo	174,574	535,853	32.6
Western	237,873	794,401	29.9
Wilfrid Laurier	56,908	172,721	32.9
Windsor	85,309	250,294	34.1
York	240,164	651,660	36.9
Total	2,793,630	8,450,412	33.1

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2003-04".

FIGURE E-2

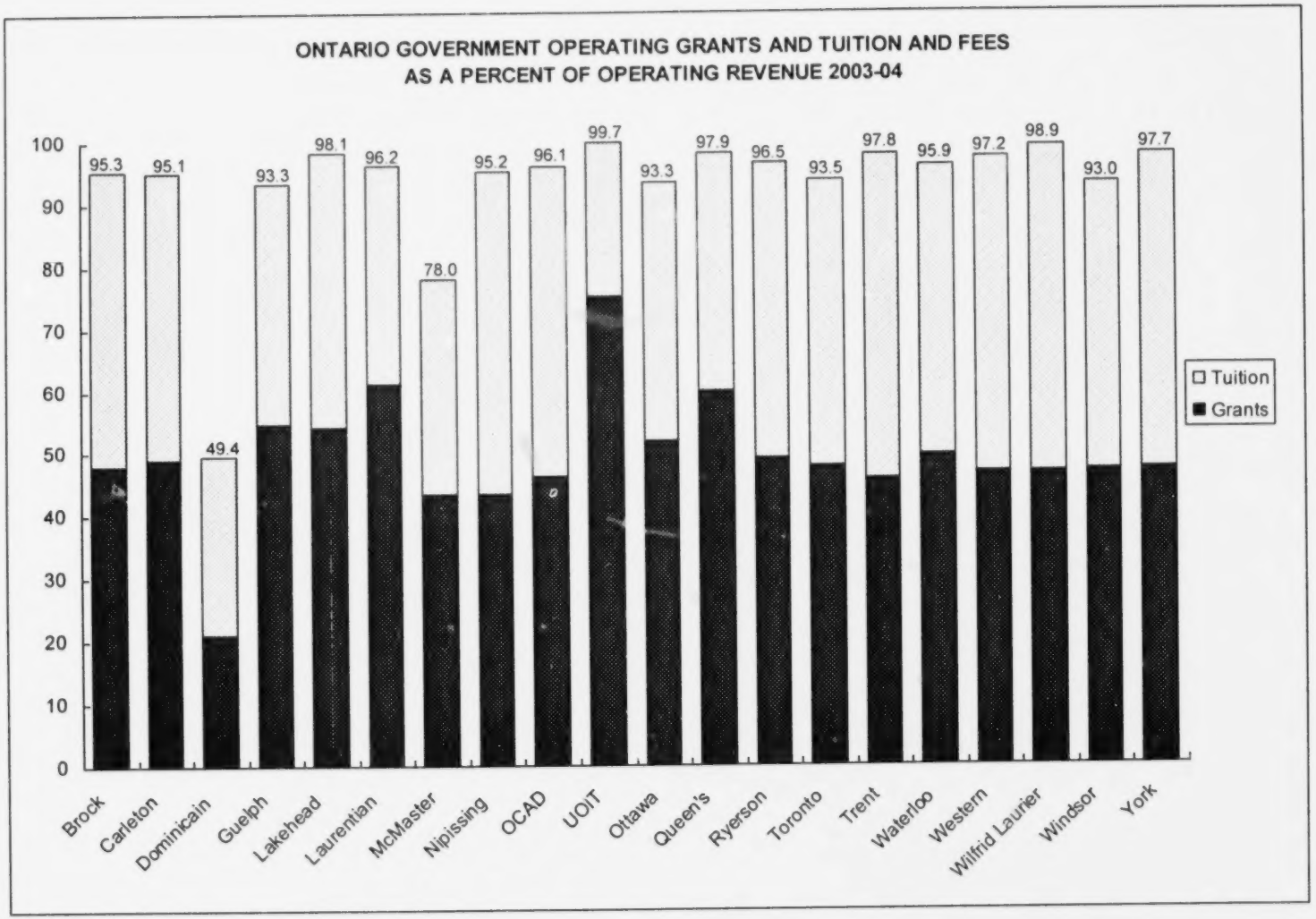

ONTARIO GOVERNMENT OPERATING GRANTS AND TUITION AND FEES
AS A PERCENT OF OPERATING REVENUE 2003-04
100
90
80
70
60
50
40
30
20
10
0
95.3
95.1
49.4
93.3
98.1
96.2
78.0
95.2
96.1
99.7
93.3
97.9
96.5
93.5
97.8
95.9
97.2
98.9
93.0
97.7
Tuition
Grants
Brock
Carleton
Dominicain
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
UOIT
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York

TABLE E-2

ONTARIO GOVERNMENT OPERATING GRANTS AND TUITION AND FEES
AS A PERCENT OF OPERATING REVENUE 2003-04

	Government Operating Grants ($000)	Tuition and Other Fees ($000)	Operating Revenue ($000)	Grants as Percent of Operating Revenue	Tuition as Percent of Operating Revenue
Brock	64,419	62,872	133,551	48.2	47.1
Carleton	115,792	107,877	235,201	49.2	45.9
Dominicain	249	333	1,177	21.2	28.3
Guelph	130,379	92,140	238,524	54.7	38.6
Lakehead	39,008	31,566	71,959	54.2	43.9
Laurentian	57,945	33,022	94,577	61.3	34.9
McMaster	136,201	108,327	313,484	43.4	34.6
Nipissing	16,829	20,066	38,735	43.4	51.8
OCAD	12,952	13,959	28,015	46.2	49.8
UOIT	18,498	6,061	24,638	75.1	24.6
Ottawa	189,214	149,874	363,589	52.0	41.2
Queen's	194,393	122,654	323,879	60.0	37.9
Ryerson	116,313	111,654	236,180	49.2	47.3
Toronto	459,979	437,478	959,760	47.9	45.6
Trent	32,605	36,981	71,125	45.8	52.0
Waterloo	148,885	138,819	299,884	49.6	46.3
Western	191,368	206,255	409,207	46.8	50.4
Wilfrid Laurier	51,820	57,841	110,874	46.7	52.2
Windsor	78,286	76,501	166,366	47.1	46.0
York	228,481	242,610	482,237	47.4	50.3
Total	2,283,616	2,056,890	4,602,962	49.6	44.7

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2003-04".

TABLE E-3

ONTARIO GOVERNMENT OPERATING GRANTS AND TUITION AND FEES
AS A PERCENT OF OPERATING REVENUE 1994-95 to 2003-04

	Government Operating Grants ($000)	Tuition and Other Fees ($000)	Operating Revenue ($000)	Grants as Percent of Operating Revenue	Tuition as Percent of Operating Revenue
1994-95	1,876,473	752,117	2,734,147	68.6	27.5
1995-96	1,871,327	817,465	2,809,655	66.6	29.1
1996-97	1,610,753	929,763	2,672,304	60.3	34.8
1997-98	1,603,625	1,010,596	2,754,248	58.2	36.7
1998-99	1,642,218	1,149,031	2,940,176	55.9	39.1
1999-00	1,710,501	1,328,064	3,243,787	52.7	40.9
2000-01	1,798,444	1,421,263	3,456,361	52.0	41.1
2001-02	1,857,847	1,568,568	3,642,975	51.0	43.1
2002-03	2,012,599	1,780,169	3,982,624	50.5	44.7
2003-04	2,283,616	2,056,890	4,602,962	49.6	44.7

Source: Council of Ontario Universities, "Financial Report of Ontario Universities", various years.

TABLE E-4

SPONSORED RESEARCH REVENUE 2003-04

	Ontario Government		Federal Government								Private Sector		Other Revenue		Total
			Social Sciences and Humanities Research Council	Natural Sciences and Engineering Research Council	Canadian Institutes for Health Research	Total Research Granting Councils		Indirect Costs of University Research		Other Federal Agencies *					
	($000)	%	($000)	($000)	($000)	($000)	%	($000)	%	($000)	%	($000)	%	($000)	%	($000)
Brock	1,714	15.7	1,034	2,838	365	4,237	38.8	962	8.8	1,383	12.7	2,388	21.9	245	2.2	10,929
Carleton	11,710	15.5	5,217	11,014	681	16,912	22.3	3,897	5.1	18,693	24.7	8,982	11.9	15,486	20.5	75,680
Dominicain	0	0.0	5	0	0	5	10.9	24	52.2	17	37.0	0	0.0	0	0.0	46
Guelph	51,932	42.2	662	18,753	2,492	21,907	17.8	4,830	3.9	17,978	14.6	22,655	18.4	3,641	3.0	122,943
Lakehead	2,748	27.9	487	1,567	135	2,189	22.2	738	7.5	2,519	25.6	1,398	14.2	266	2.7	9,858
Laurentian	2,479	19.5	234	1,674	41	1,949	15.3	1,061	8.3	2,188	17.2	4,448	35.0	594	4.7	12,719
McMaster	40,183	13.5	2,348	18,956	15,381	36,685	12.3	6,999	2.4	27,893	9.4	179,619	60.4	5,899	2.0	297,278
Nipissing	2	0.7	61	211	0	272	95.4	11	3.9	0	0.0	0	0.0	0	0.0	285
OCAD	0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
UOIT	0	0.0	0	56	0	56	28.1	0	0.0	0	0.0	0	0.0	143	71.9	199
Ottawa	26,790	14.1	7,061	11,948	31,481	50,490	26.5	4,679	2.5	30,944	16.3	61,159	32.1	16,266	8.5	190,328
Queen's	28,543	16.7	3,215	21,946	13,681	38,842	22.7	6,499	3.8	32,877	19.2	51,808	30.3	12,324	7.2	170,893
Ryerson	2,217	19.1	526	2,963	242	3,731	32.2	866	7.5	3,187	27.5	1,221	10.5	372	3.2	11,594
Toronto	123,184	19.7	19,402	56,666	114,845	190,913	30.6	26,608	4.3	92,096	14.8	165,248	26.5	25,946	4.2	623,995
Trent	1,300	13.3	605	2,394	41	3,040	31.0	997	10.2	2,635	26.9	1,713	17.5	119	1.2	9,804
Waterloo	17,404	16.4	1,552	28,668	2,063	32,283	30.4	6,495	6.1	23,293	21.9	21,011	19.8	5,683	5.4	106,169
Western	37,759	20.2	3,302	16,400	17,905	37,607	20.1	5,778	3.1	37,651	20.2	57,073	30.6	10,936	5.9	186,804
Wilfrid Laurier	1,331	18.9	1,121	1,284	120	2,525	35.9	736	10.5	1,350	19.2	1,058	15.0	30	0.4	7,030
Windsor	4,187	21.5	582	5,022	214	5,818	29.9	2,323	11.9	4,329	22.2	1,951	10.0	863	4.4	19,471
York	4,716	10.1	5,079	7,753	2,396	15,228	32.8	3,977	8.6	8,628	18.6	10,646	22.9	3,301	7.1	46,496
Total	358,199	18.8	52,493	210,113	202,083	464,689	24.4	77,480	4.1	307,661	16.2	592,378	31.1	102,114	5.4	1,902,521

* Includes Health and Welfare Canada, Canada Foundation for Innovation, Canada Research Chairs, Canadian Space Agency, Department of National Defense, and many other federal departments or agencies.

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2003-04".

FIGURE E-5

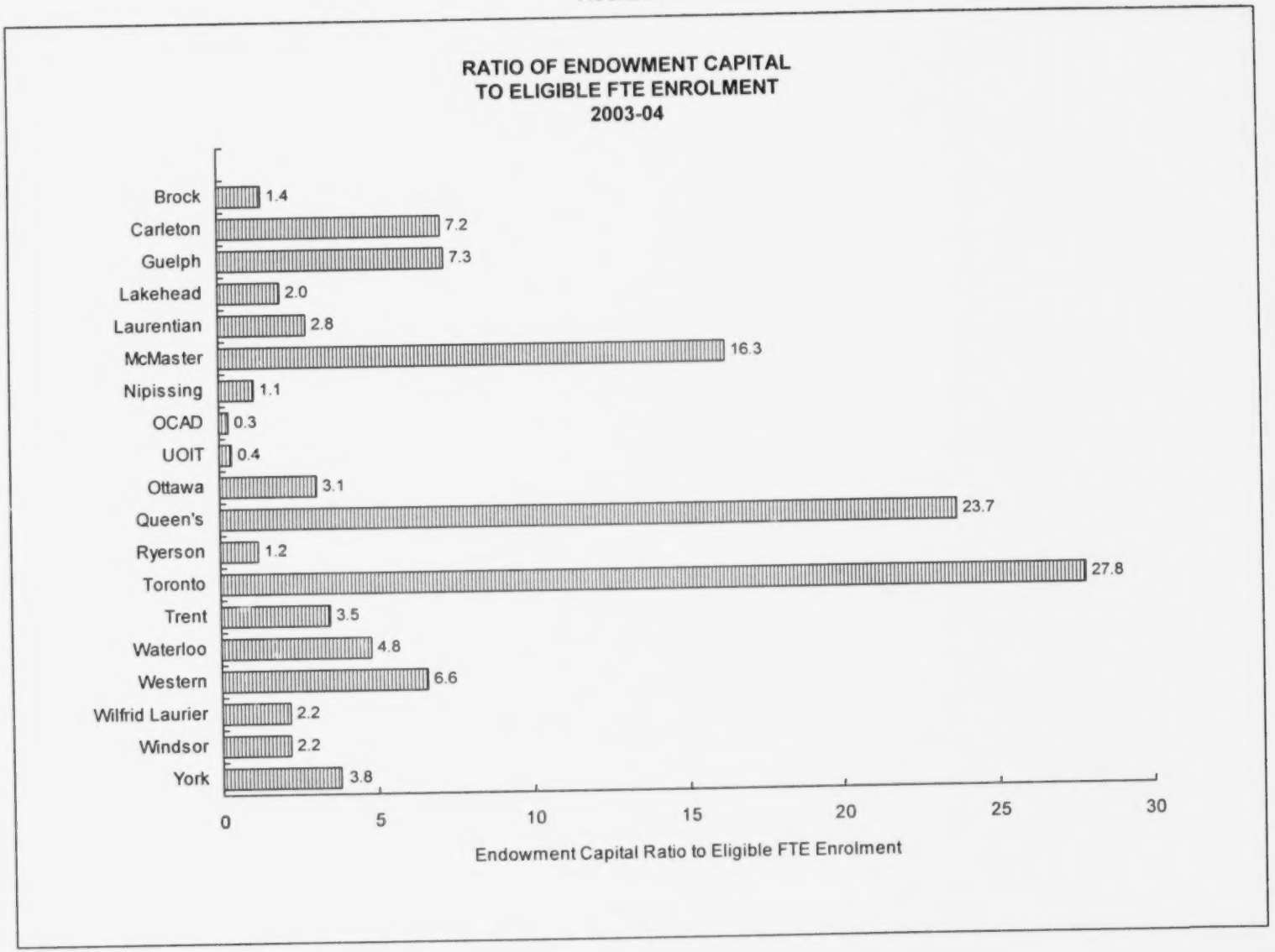

RATIO OF ENDOWMENT CAPITAL
TO ELIGIBLE FTE ENROLMENT
2003-04
Brock
Carleton
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
UOIT
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York
1.4
7.2
7.3
2.0
2.8
16.3
1.1
0.3
0.4
3.1
23.7
1.2
27.8
3.5
4.8
6.6
2.2
2.2
3.8
0
5
10
15
20
25
30
Endowment Capital Ratio to Eligible FTE Enrolment

TABLE E-5

ENDOWMENTS OF ONTARIO UNIVERSITIES 2003-04

	Endowment Capital ($000)	Ratio of Endowment Capital to Eligible FTE Enrolment
Brock	17,204	1.4
Carleton	126,885	7.2
Dominicain	0	0.0
Guelph	124,206	7.3
Lakehead	12,760	2.0
Laurentian	19,359	2.8
McMaster	299,651	16.3
Nipissing	3,831	1.1
OCAD	800	0.3
UOIT	371	0.4
Ottawa	76,311	3.1
Queen's	386,639	23.7
Ryerson	24,943	1.2
Toronto	1,471,056	27.8
Trent	21,566	3.5
Waterloo	99,876	4.8
Western	182,759	6.6
Wilfrid Laurier	24,512	2.2
Windsor	29,524	2.2
York	140,691	3.8
Total	3,062,944	9.7

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2003-04".

TABLE E-6

TOTAL EXPENSES ON SCHOLARSHIPS AND BURSARIES AS A PERCENT OF TOTAL UNIVERSITY EXPENSES 1994-95 to 2003-04

	Scholarships and Bursaries ($000)	Total University Expenses ($000)	Scholarships and Bursaries as Percent of Total Expenses
1994-95	86,232	4,239,880	2.0
1995-96	92,797	4,254,001	2.2
1996-97	101,888	4,200,916	2.4
1997-98	126,928	4,351,437	2.9
1998-99	169,326	4,684,533	3.6
1999-00	228,456	5,148,459	4.4
2000-01	278,005	5,786,258	4.8
2001-02	334,216	6,500,513	5.1
2002-03	384,896	7,167,363	5.4
2003-04	448,810	8,160,051	5.5
Total	2,251,554	54,493,411	4.1

Source: Council of Ontario Universities, "Financial Report of Ontario Universities", various years.

FINANCIAL INFORMATION FOR ALL UNIVERSITIES AND FEDERATED AND AFFILIATED COLLEGES (ON A CONSOLIDATED BASIS)

TABLE F-1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	4,715,230	0	727,935	0	1,902,521	480,713	624,013	8,450,412	398,622
2. Total Expense	4,378,186	0	694,917	0	1,773,373	292,248	1,021,327	8,160,051	0
3. Lump Sum Payments	4,662	0	0	0	398	196	0	5,256	30
4. Net Revenue (Expense)	332,382	0	33,018	0	128,750	188,269	(397,314)	285,105	398,592
5. Interfund Transfers	(84,305)	0	(13,938)	0	13,954	(11,145)	76,411	(19,023)	19,023
6. Net Variation in Appropriations	(81,250)	81,059	(11,784)	11,975	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	166,827	81,059	7,296	11,975	142,704	177,124	(320,903)	266,082	417,615
8. Net Reconciling Items	(196,242)	0	(21,930)	0	(132,721)	(112,051)	513,988	51,044	(5,768)
9. Balance - Beginning of the Year per prior year's COFO Report	(433,470)	584,526	(38,391)	57,670	61,089	239,735	1,022,532	1,493,691	2,651,097
10. Balance - End of the Year per Financial Statements	(462,885)	665,585	(53,025)	69,645	71,072	304,808	1,215,617	1,810,817	3,062,944
Distribution of Balance - End of the Year									
11. Unrestricted	(462,885)	0	(39,444)	0	(6)	18,143	(97,437)	(581,629)	0
12. Internally Restricted	0	665,585	(13,581)	32,419	71,022	272,967	55,794	1,084,206	668,924
13. Investment in Capital Assets	0	0	0	37,226	0	0	1,257,272	1,294,498	0
14. Externally Restricted	0	0	0	0	56	13,698	(12)	13,742	2,394,020
Total	(462,885)	665,585	(53,025)	69,645	71,072	304,808	1,215,617	1,810,817	3,062,944

Note 1: In addition to the above revenue and expenses, $28,191 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FIGURE F-2

University Revenues 2003-04

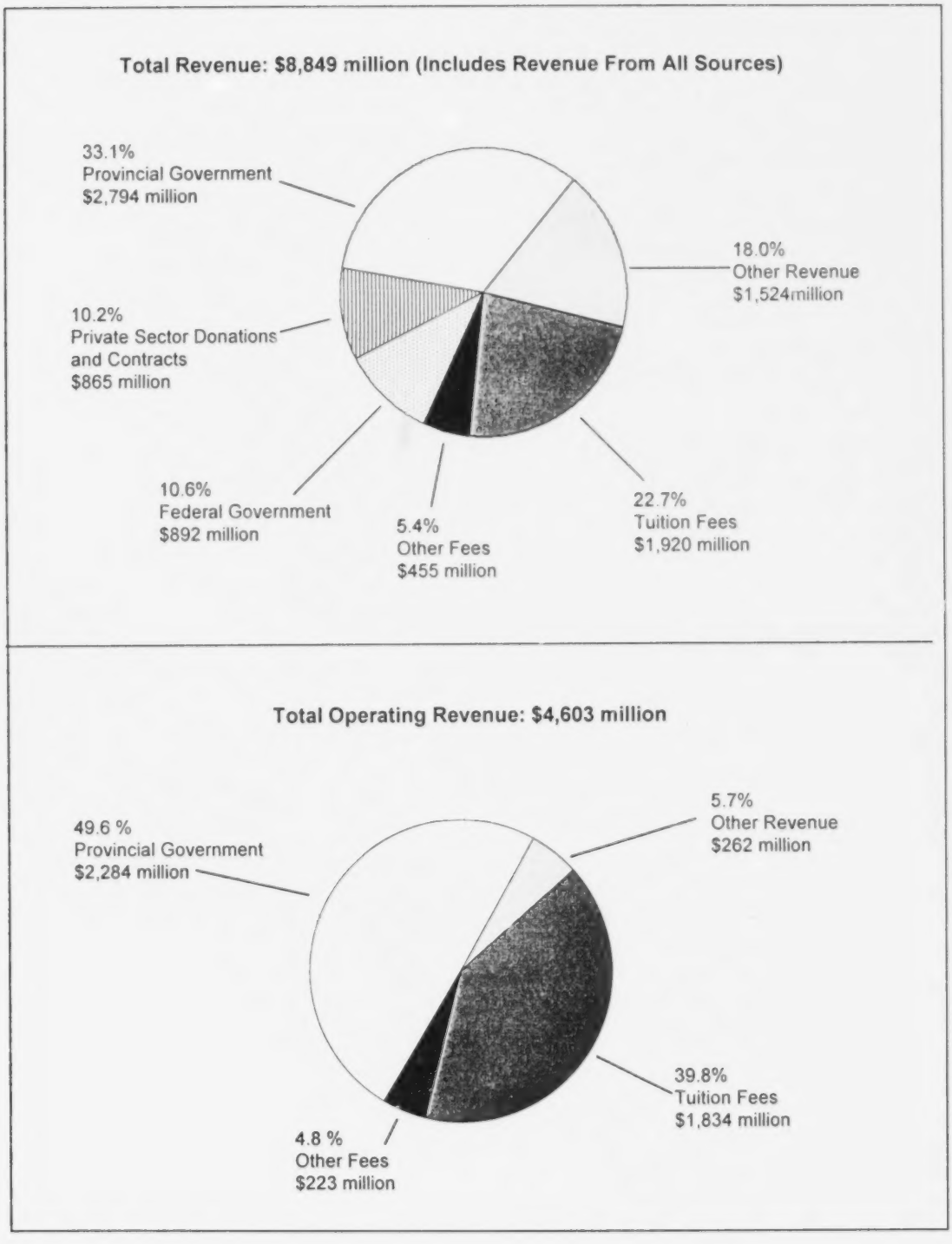


TABLE F-2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	1,666,338	0	1,666,338	0	0	0	0	0	0	1,666,338	0
(ii) Non-Formula Grants	495,875	319	496,194	2,215	27,680	0	27,680	1,531	89,409	617,029	0
(iii) Other MTCU Grants and Contracts	15,739	20	15,759	2	457	0	457	24,927	5,884	47,029	18,099
b) Other Ontario Government Grants and Contracts	105,664	7,713	113,377	88	270,234	59,828	330,062	19,330	377	463,234	0
Total Ontario Grants and Contracts	2,283,616	8,052	2,291,668	2,305	298,371	59,828	358,199	45,788	95,670	2,793,630	18,099
c) Federal	5,740	421	6,161	27	713,652	136,178	849,830	22,284	14,138	892,440	0
d) Municipal	73	63	136	214	2,937	45	2,982	1,156	1,985	6,473	0
e) Other Provinces	567	0	567	0	327	9,297	9,624	23	0	10,214	0
f) Foreign	820	0	820	0	19,743	25,765	45,508	204	0	46,532	0
2. Fees											
a) Tuition Fees	1,834,014	86,275	1,920,289	0	0	0	0	0	0	1,920,289	0
b) Miscellaneous Fees	222,876	8,289	231,165	217,453	0	0	0	0	6,018	454,636	0
3. Borrowings	0	0	0	0	0	0	0	0	419,503	419,503	0
4. Donations and Non-Government Grants and Contracts	31,579	2,500	34,079	6,822	274,671	317,707	592,378	167,881	64,167	865,327	133,057
5. Sales of Services and Products	0	0	0	485,140	0	0	0	0	0	485,140	0
6. Investment Income											
a) Endowment	17,083	0	17,083	0	6,906	0	6,906	150,234	254	174,477	246,287
b) Other Investment Income	77,623	221	77,844	(6,479)	7,599	4,592	12,191	61,353	16,472	161,381	504
7. Miscellaneous	128,971	6,447	135,418	22,453	23,657	1,246	24,903	31,790	5,806	220,370	675
Total	4,602,962	112,268	4,715,230	727,935	1,347,863	554,658	1,902,521	480,713	624,013	8,450,412	398,622

TABLE F-3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE

Source	Bro (1)	Car (2)	Dom (3)	Gue (4)	Lak (5)	Lau (6)	McM (7)	Nip (8)	OCAD (9)	UOIT (10)	Ott (11)	Que (12)	Rye (13)	Tor (14)	Tre (15)	Wat (16)	Wes (17)	WLU (18)	Win (19)	Yor (20)	Total (21)
1. Government Grants and Contracts:																					
a) Ontario MTCU:																					
(i) Basic Formula Grant	35.9	35.8	5.5	40.9	35.2	35.2	33.0	25.2	32.8	13.2	35.4	34.6	36.2	36.7	29.9	40.3	36.4	36.3	38.0	37.2	36.2
(ii) Non-Formula Grants	12.2	13.4	15.6	11.1	18.3	23.3	9.7	18.3	13.5	61.9	16.3	5.7	13.0	8.0	15.5	9.3	8.4	10.5	8.5	9.5	10.8
(iii) Other MTCU Grants & Contracts	0.2	0.0	0.0	0.0	0.1	2.2	0.7	0.0	0.0	0.0	0.1	0.1	0.0	0.2	0.3	0.0	1.0	0.0	0.6	0.7	0.3
b) Other Ontario Government Grants and Contracts	0.0	0.0	0.0	2.7	0.7	0.5	0.0	0.0	0.0	0.0	0.2	19.7	0.0	3.0	0.1	0.0	1.0	0.0	0.0	0.1	2.3
Total Ontario Grants and Contracts	48.2	49.2	21.2	54.7	54.2	61.3	43.4	43.4	46.2	75.1	52.0	60.0	49.2	47.9	45.8	49.6	46.8	46.7	47.1	47.4	49.6
c) Federal	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.0	0.0	0.8	0.0	0.1	0.0	0.3	0.0	0.2	0.0	0.0	0.3	0.1
d) Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
e) Other Provinces	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
f) Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
2. Fees																					
a) Tuition Fees	42.7	42.6	28.0	33.5	41.2	32.9	34.3	44.6	44.6	15.9	38.3	34.9	43.4	36.3	45.2	41.9	47.1	48.6	42.5	44.9	39.8
b) Miscellaneous Fees	4.4	3.3	0.3	5.1	2.7	2.0	0.3	7.2	5.3	8.7	2.9	3.0	3.8	9.3	6.8	4.4	3.3	3.6	3.4	5.4	4.8
3. Borrowings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. Donations and Non-Government Grants and Contracts	0.0	0.5	49.8	0.0	0.5	1.3	0.1	0.0	2.2	0.0	2.0	0.6	0.2	0.6	0.7	0.3	1.6	0.3	0.0	0.7	0.7
5. Sales of Services and Products	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. Investment Income																					
a) Endowment	0.0	0.0	0.0	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.6	0.0	1.3	0.0	0.0	0.2	0.1	0.0	0.0	0.4
b) Other Investment Income	0.7	1.4	0.0	0.8	0.3	0.0	4.8	0.7	0.7	0.1	2.7	0.5	1.3	2.9	0.9	1.6	0.3	0.6	1.3	0.8	1.7
7. Miscellaneous	3.9	3.1	0.8	5.9	0.9	0.8	17.0	4.0	1.0	0.2	1.1	0.3	1.9	1.7	0.3	2.1	0.4	0.0	5.7	0.5	2.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE F-4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE BY TYPE OF FUND

Fund	General Expendable Funds			Restricted Expendable Funds				Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust	Capital	
	Operating	Other (Non-Credit)		Entities Consolidated	Entities Not Consolidated			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Brock	75.4	1.0	13.4	6.2	0.0	1.2	2.9	100.0
Carleton	63.7	1.9	6.3	20.5	0.0	1.7	5.9	100.0
Dominican	94.4	0.0	1.9	3.7	0.0	0.0	0.0	100.0
Guelph	49.3	3.6	13.0	25.4	0.0	7.3	1.5	100.0
Lakehead	62.0	1.1	11.8	8.5	0.0	2.3	14.4	100.0
Laurentian	73.8	1.0	8.6	9.9	0.0	2.6	4.1	100.0
McMaster	40.5	0.3	7.7	21.4	17.1	9.0	4.0	100.0
Nipissing	81.6	0.8	7.6	0.6	0.0	0.8	8.7	100.0
OCAD	78.7	0.7	0.1	0.0	0.0	0.7	19.8	100.0
UOIT	24.0	0.1	0.0	0.2	0.0	0.0	75.7	100.0
Ottawa	56.6	0.7	3.9	16.5	13.1	4.3	4.9	100.0
Queen's	50.1	2.1	8.9	25.2	1.2	10.5	2.0	100.0
Ryerson	75.5	1.4	7.0	3.7	0.0	4.1	8.2	100.0
Toronto	45.8	1.1	6.7	17.2	12.5	4.4	12.3	100.0
Trent	64.1	0.7	10.1	8.8	0.0	2.2	14.0	100.0
Waterloo	56.0	0.1	11.6	19.8	0.0	9.1	3.4	100.0
Western	51.5	1.6	12.0	15.0	8.5	7.7	3.6	100.0
Wilfrid Laurier	64.2	0.3	19.0	4.1	0.0	3.1	9.3	100.0
Windsor	66.5	0.0	10.8	7.8	0.0	5.0	10.0	100.0
York	74.0	3.1	8.8	7.1	0.0	4.5	2.5	100.0
Average All Institutions	54.5	1.3	8.6	16.0	6.6	5.7	7.4	100.0

TABLE F-5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

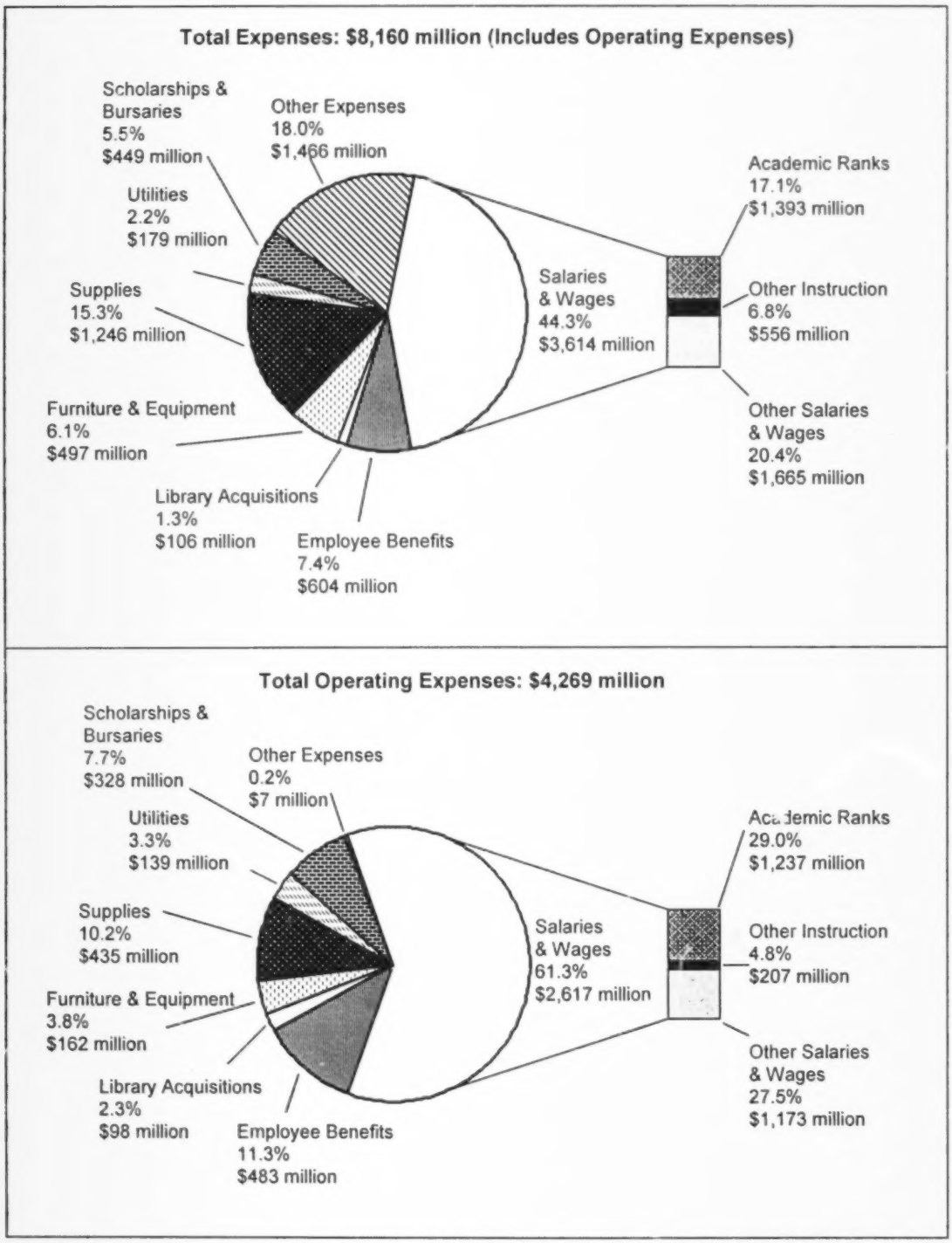
(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	2,191,848	247,510	2,439,358	218,200	236,888	512,892	131,730	211,976	427,218	90,348	0	4,268,610
Other (Non-Credit)	104,556	5,020	109,576	0	0	0	0	0	0	0	0	109,576
Ancillary	0	0	0	0	0	0	0	0	0	0	694,917	694,917
Sponsored Research	908,875	864,498	1,773,373	0	0	0	0	0	0	0	0	1,773,373
Trust	87,229	39,229	126,458	20,924	6,391	119,700	130	2,732	3,239	12,674	0	292,248
Capital	0	0	0	0	0	0	0	0	1,021,327	0	0	1,021,327
Total	3,292,508	1,156,257	4,448,765	239,124	243,279	632,592	131,860	214,708	1,451,784	103,022	694,917	8,160,051

FIGURE F-6

University Expenses 2003-04


Total Expenses: $8,160 million (Includes Operating Expenses)
Scholarships & Bursaries 5.5% $449 million
Other Expenses 18.0% $1,466 million
Utilities 2.2% $179 million
Supplies 15.3% $1,246 million
Furniture & Equipment 6.1% $497 million
Library Acquisitions 1.3% $106 million
Employee Benefits 7.4% $604 million
Salaries & Wages 44.3% $3,614 million
Academic Ranks 17.1% $1,393 million
Other Instruction 6.8% $556 million
Other Salaries & Wages 20.4% $1,665 million
Total Operating Expenses: $4,269 million
Scholarships & Bursaries 7.7% $328 million
Other Expenses 0.2% $7 million
Utilities 3.3% $139 million
Supplies 10.2% $435 million
Furniture & Equipment 3.8% $162 million
Library Acquisitions 2.3% $98 million
Employee Benefits 11.3% $483 million
Salaries & Wages 61.3% $2,617 million
Academic Ranks 29.0% $1,237 million
Other Instruction 4.8% $207 million
Other Salaries & Wages 27.5% $1,173 million

Supplies includes Printing and Duplicating, Materials and Supplies; Communications; Professional Fees; Cost of Goods Sold; and Other Operational Expenditures. **Other Expenses** includes Travel; Renovations and Alterations; Externally Contracted Services; Debt Repayments; Interest; Building, Land and Site Services; Internal Cost Allocations; and External Cost Recoveries.

TABLE F-6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Fund / Object of Expense	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	1,237,155	14,142	1,251,297	0	104,062	17,198	121,260	20,582	0	1,393,139
(ii) Other Instruction & Research	206,963	8,706	215,669	0	227,956	103,008	3. 964	9,503	0	556,136
(iii) Other Salaries & Wages	1,173,052	33,238	1,206,290	147,497	190,577	77,054	267,631	43,455	0	1,664,873
Total Salaries and Wages	2,617,170	56,086	2,673,256	147,497	522,595	197,260	719,855	73,540	0	3,614,148
2. Employee Benefits	483,098	8,549	491,647	28,082	54,887	17,515	72,402	11,371	0	603,502
Total Salaries and Benefits	3,100,268	64,635	3,164,903	175,579	577,482	214,775	792,257	84,911	0	4,217,650
3. Library Acquisitions	98,050	52	98,102	0	2,986	0	2,986	4,971	0	106,059
4. Equipment and Furniture Purchases	120,523	1,465	121,988	18,670	169,509	49,411	218,920	26,549	41,615	427,742
5. Equipment Rental and Maintenance	41,505	735	42,240	16,152	6,029	2,091	8,120	1,151	1,550	69,213
6. Printing and Duplicating	39,388	3,871	43,259	5,756	7,276	3,109	10,385	2,861	3	62,264
7. Materials and Supplies	151,753	16,858	168,611	22,867	163,344	121,838	285,182	21,065	1,803	499,528
8. Communications	35,793	2,643	38,436	4,954	4,938	4,428	9,366	2,414	220	55,390
9. Professional Fees	41,566	3,760	45,326	2,731	14,814	5,350	20,164	6,470	15,923	90,614
10. Costs of Goods Sold	0	0	0	201,784	0	0	0	0	0	201,784
11. Travel	70,347	5,029	75,376	2,408	64,568	24,410	88,978	7,015	48	173,825
12. Utilities	138,797	224	139,021	36,369	2,173	687	2,860	261	0	178,511
13. Renovations and Alterations	45,637	55	45,692	24,841	22,574	153	22,727	1,315	101,324	195,899
14. Externally Contracted Services	50,131	1,625	51,756	50,976	18,768	19,061	37,829	6,895	2,677	150,133
15. Scholarships, Bursaries, etc.	328,060	504	328,564	0	6,538	261	6,799	113,447	0	448,810
16. Debt Repayments	16,950	13	16,963	26,431	0	0	0	1.100	11,453	55,947
17. Interest	45,013	5	45,018	61,391	2,602	1	2,603	60	6,566	115,638
18. Building, Land and Site Services	11,536	0	11,536	1,885	26,860	96	26,956	1,578	846,082	888,037
19. Other Operational Expenditures	166,213	10,886	177,099	26,327	56,652	55,024	111,676	19,849	1,597	336,548
20. Internal Cost Allocations	(133,837)	1,359	(132,478)	15,796	128,674	0	128,674	(3,547)	(8,445)	0
21. External Cost Recoveries	(99,083)	(4,143)	(103,226)	0	(1,581)	(1,528)	(3,109)	(6,117)	(1,089)	(113,541)
Total	4,268,610	109,576	4,378,186	694,917	1,274,206	499,167	1,773,373	292,248	1,021,327	8,160,051

TABLE F-7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE

Object of Expense	Bro	Car	Dom	Gue	Lak	Lau	McM	Nip	OCAD	UOIT	Ott	Que	Rye	Tor	Tre	Wat	Wes	WLU	Win	Yor	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1. Salaries and Wages:																					
(i) Academic Ranks	22.4	20.0	43.2	14.8	26.0	28.3	18.3	29.6	17.9	2.3	16.6	16.5	17.3	14.3	19.5	18.1	17.4	20.7	19.3	19.4	17.1
(ii) Other Instruction & Research	5.7	3.1	0.0	4.2	7.2	0.8	2.2	0.0	1.9	0.2	11.9	8.4	8.2	10.2	4.9	8.1	6.0	2.3	6.2	4.6	6.8
(iii) Other Salaries and Wages	18.4	27.3	14.2	25.4	18.3	25.5	21.6	20.6	11.3	3.4	21.5	21.4	21.1	17.3	14.5	24.7	21.2	17.2	21.6	21.3	20.4
Total Salaries and Wages	46.5	50.4	57.4	44.4	51.5	54.6	42.1	50.2	31.1	5.9	50.0	46.4	46.6	41.8	38.9	51.0	44.7	40.2	47.0	45.2	44.3
2. Employee Benefits	8.2	8.7	5.1	9.7	8.6	10.2	6.1	8.1	4.8	1.1	7.2	6.2	8.3	6.1	7.0	7.9	8.6	9.1	8.7	9.0	7.4
Total Salaries and Benefits	54.7	59.2	62.5	54.1	60.1	64.8	48.2	58.3	35.9	7.0	57.2	52.5	54.9	47.9	46.0	58.9	53.3	49.3	55.7	54.2	51.7
3. Library Acquisitions	1.2	1.4	9.6	1.0	1.8	1.4	1.2	1.2	0.5	0.2	1.7	1.6	1.1	1.4	1.1	1.6	0.9	1.0	1.7	1.3	1.3
4. Furniture and Equipment Purchases	3.5	6.5	2.0	6.3	2.5	3.7	3.3	2.3	1.2	1.6	5.3	7.9	6.8	5.2	4.6	8.0	6.4	3.8	5.2	2.9	5.2
5. Equipment Rental and Maintenance	0.2	1.1	2.1	1.3	1.6	1.3	0.4	0.0	0.6	0.7	1.3	0.5	0.8	0.7	0.8	1.4	0.9	0.7	1.7	0.6	0.8
6. Printing and Duplicating	0.4	0.3	4.1	0.5	0.6	0.8	0.8	1.4	0.7	0.0	0.5	0.5	1.2	0.8	0.2	1.1	0.5	1.0	2.0	1.2	0.8
7. Materials and Supplies	2.0	2.6	1.3	4.9	4.5	3.2	5.5	12.0	5.0	0.3	6.2	8.6	2.5	10.8	1.9	2.9	5.6	1.6	0.5	4.7	6.1
8. Communications	0.9	0.5	1.4	0.6	0.5	0.5	1.4	1.2	0.5	0.1	0.4	0.8	0.3	0.6	0.4	0.2	0.5	0.7	0.7	1.3	0.7
9. Professional Fees	0.3	3.0	1.5	0.9	1.0	0.8	0.5	0.4	0.5	8.2	1.2	1.9	2.0	0.8	0.6	1.5	0.5	0.3	0.4	0.3	1.1
10. Cost of Goods Sold	3.6	0.4	1.5	2.6	6.5	2.5	3.5	0.0	0.0	0.0	0.0	0.6	3.1	2.7	0.0	3.9	3.4	6.5	4.1	1.9	2.5
11. Travel	1.3	2.3	1.7	1.9	2.7	2.4	2.7	3.0	0.2	0.5	2.2	2.5	1.1	2.0	1.2	2.3	2.9	1.5	1.9	2.2	2.1
12. Utilities	2.3	2.6	0.0	3.3	4.6	2.6	3.3	0.3	1.1	0.1	1.8	2.2	1.9	2.0	1.7	2.0	2.4	2.0	1.5	1.7	2.2
13. Renovations and Alterations	1.5	3.6	0.8	1.8	1.5	3.2	7.1	1.2	0.0	4.0	2.2	1.9	2.9	0.8	2.3	1.6	3.3	0.7	8.6	0.8	2.4
14. Externally Contracted Services	0.8	1.4	0.0	2.3	0.4	1.6	1.4	5.1	3.6	1.9	2.9	3.2	1.9	2.6	4.7	0.5	0.6	1.3	0.1	0.4	1.8
15. Scholarships, Bursaries, etc.	3.8	7.2	1.7	4.1	6.1	5.6	5.0	5.9	2.6	0.4	5.5	6.2	4.4	5.7	5.6	5.9	6.4	5.2	4.9	6.3	5.5
16. Debt Repayments	2.1	0.6	0.0	0.6	2.1	0.3	0.9	0.0	0.0	0.0	0.4	0.1	0.2	0.2	0.2	0.3	0.6	0.7	6.7	1.0	0.7
17. Interest	2.5	1.7	0.0	2.0	2.3	0.4	1.6	3.3	0.0	0.5	2.7	0.9	1.3	1.1	0.4	0.4	0.9	3.2	1.1	1.8	1.4
18. Building, Land and Site Services	13.5	3.1	0.0	11.7	0.0	2.4	0.1	3.1	46.1	73.1	3.3	6.6	12.1	13.9	26.8	4.1	6.8	17.5	0.0	19.1	10.9
19. Other Operational Expenditures	5.5	3.7	9.6	1.7	2.6	3.3	16.6	1.3	1.5	1.6	6.2	2.3	1.7	1.6	3.0	4.9	6.4	4.9	3.3	0.5	4.1
20. Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21. External Cost Recoveries	0.0	(1.2)	0.0	(1.4)	(1.3)	(0.9)	(3.4)	0.0	0.0	0.0	(1.1)	(0.8)	(0.0)	(0.9)	(1.5)	(1.5)	(2.3)	(1.9)	0.0	(2.3)	(1.4)
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE F-8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY FUND

Fund	General Expendable Funds			Restricted Expendable Funds				Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust	Capital	
	Operating	Other (Non-Credit)		Entities Consolidated	Entities Not Consolidated			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Brock	67.2	0.7	11.4	5.4	0.0	1.9	13.5	100.0
Carleton	65.5	2.0	6.4	19.1	0.0	1.4	5.6	100.0
Dominican	93.6	0.0	2.9	3.6	0.0	0.0	0.0	100.0
Guelph	43.0	3.3	10.3	23.0	0.0	5.6	14.8	100.0
Lakehead	71.5	1.2	14.2	11.1	0.0	1.5	0.6	100.0
Laurentian	70.9	1.1	8.1	10.9	0.0	3.6	5.4	100.0
McMaster	44.8	0.3	9.0	20.8	11.9	6.3	6.9	100.0
Nipissing	86.2	0.7	7.4	0.7	0.0	2.7	2.2	100.0
OCAD	51.9	0.3	0.1	0.0	0.0	0.5	47.2	100.0
UOIT	11.2	0.0	0.0	0.1	0.0	0.0	88.7	100.0
Ottawa	55.1	0.3	4.3	18.1	13.9	4.1	4.2	100.0
Queen's	52.6	2.2	9.0	22.0	1.3	7.2	5.6	100.0
Ryerson	73.7	1.2	7.6	3.9	0.0	0.9	12.7	100.0
Toronto	44.7	1.4	6.5	18.1	13.2	3.4	12.8	100.0
Trent	52.9	0.6	8.2	8.6	0.0	1.4	28.3	100.0
Waterloo	54.6	0.1	12.6	23.3	0.0	3.7	5.6	100.0
Western	50.0	1.8	12.6	14.9	9.1	3.0	8.5	100.0
Wilfrid Laurier	56.6	0.3	17.3	3.2	0.0	2.6	19.9	100.0
Windsor	65.9	0.1	10.2	9.3	0.0	3.4	11.0	100.0
York	63.1	2.5	7.9	5.8	0.0	1.5	19.2	100.0
Average All Institutions	52.3	1.3	8.5	15.6	6.1	3.6	12.5	100.0

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	1,239,464	153,675	1,393,139	0	0	0	0	0	0	0	0	1,393,139
(ii) Other Instruction & Research	383,379	172,757	556,136	0	0	0	0	0	0	0	0	556,136
(iii) Other Salaries & Wages	486,857	252,188	739,045	138,572	111,121	121,940	71,301	135,023	139,539	60,835	147,497	1,664,873
Total Salaries and Wages	2,109,700	578,620	2,688,320	138,572	111,121	121,940	71,301	135,023	139,539	60,835	147,497	3,614,148
2. Employee Benefits	349,921	70,567	420,488	26,060	22,710	23,178	14,413	25,794	32,879	9,898	28,082	603,502
Total Salaries and Benefits	2,459,621	649,187	3,108,808	164,632	133,831	145,118	85,714	160,817	172,418	70,733	175,579	4,217,650
3. Library Acquisitions	2,953	85	3,038	0	103,021	0	0	0	0	0	0	106,059
4. Equipment and Furniture Purchases	210,342	81,766	292,108	26,772	6,523	6,843	20,729	6,369	48,008	1,720	18,670	427,742
5. Equipment Rental and Maintenance	18,300	5,119	23,419	2,839	2,839	2,181	12,526	2,342	5,949	966	16,152	69,213
6. Printing and Duplicating	27,700	6,518	34,218	6,647	1,398	3,144	272	3,292	616	6,921	5,756	62,264
7. Materials and Supplies	184,505	206,301	390,806	14,748	2,788	17,988	5,802	10,022	29,569	4,938	22,867	499,528
8. Communications	19,856	8,083	27,939	4,056	1,129	2,436	3,721	4,453	2,772	3,930	4,954	55,390
9. Professional Fees	27,121	9,743	36,864	4,228	199	3,537	1,981	19,504	17,146	4,424	2,731	90,614
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	201,784	201,784
11. Travel	100,165	42,983	143,148	7,568	1,146	8,971	1,009	5,338	764	3,473	2,408	173,825
12. Utilities	2,346	738	3,084	0	0	0	0	0	139,058	0	36,369	178,511
13. Renovations and Alterations	14,250	8,532	22,782	0	0	0	0	0	148,276	0	24,841	195,899
14. Externally Contracted Services	25,988	25,859	51,847	1,443	1,479	5,932	661	3,152	33,594	1,049	50,976	150,133
15. Scholarships, Bursaries, etc.	5,932	1,371	7,303	0	0	441,507	0	0	0	0	0	448,810
16. Debt Repayments	3,858	25	3,883	49	192	490	39	13,404	11,453	6	26,431	55,947
17. Interest	25,015	727	25,742	3,074	323	3,214	200	15,113	6,566	15	61,391	115,638
18. Building, Land and Site Services	11,736	15,220	26,956	0	0	0	0	0	859,196	0	1,885	888,037
19. Other Operational Expenditures	90,321	99,687	190,008	17,663	4,202	14,550	4,846	32,731	37,003	9,218	26,327	336,548
20. Internal Cost Allocations	86,602	5,319	91,921	(7,924)	(7,544)	(2,166)	(3,161)	(50,496)	(35,977)	(449)	15,796	0
21. External Cost Recoveries	(24,103)	(11,006)	(35,109)	(6,671)	(8,247)	(21,153)	(2,479)	(11,333)	(24,627)	(3,922)	0	(113,541)
Total	3,292,508	1,156,257	4,448,765	239,124	243,279	632,592	131,860	214,708	1,451,784	103,022	694,917	8,160,051

TABLE F-10

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

EXPENSE - OPERATING

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Object of Expense / Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	1,029,591	80,319	1,109,910	0	0	0	0	0	0	0	1,109,910
(ii) Academic Ranks -Part Time	117,173	10,072	127,245	0	0	0	0	0	0	0	127,245
(iii) Other Instruction & Research -Full Time	85,624	4,234	89,858	0	0	0	0	0	0	0	89,858
(iv) Other Instruction & Research -Part Time	112,198	4,907	117,105	0	0	0	0	0	0	0	117,105
(v) Other Salaries & Wages - Full Time	269,211	85,194	354,405	112,383	99,507	82,717	65,317	118,949	128,304	47,199	1,008,781
(vi) Other Salaries & Wages - Part Time	49,920	8,096	58,016	20,681	11,116	35,666	5,984	14,163	11,232	7,413	164,271
Total Salaries and Wages	1,663,717	192,822	1,856,539	133,064	110,623	118,383	71,301	133,112	139,536	54,612	2,617,170
2. Employee Benefits	302,562	27,739	330,301	25,403	22,629	22,742	14,413	25,721	32,878	9,011	483,098
Total Salaries and Benefits	1,966,279	220,561	2,186,840	158,467	133,252	141,125	85,714	158,833	172,414	63,623	3,100,268
3. Library Acquisitions	0	0	0	0	98,050	0	0	0	0	0	98,050
4. Equipment and Furniture Purchases	54,547	5,835	60,382	12,537	6,090	6,591	20,712	6,363	6,387	1,461	120,523
5. Equipment Rental and Maintenance	11,727	1,787	13,514	2,831	2,833	2,172	12,526	2,336	4,399	894	41,505
6. Printing and Duplicating	16,457	1,566	18,023	6,627	1,310	3,105	272	3,236	613	6,202	39,388
7. Materials and Supplies	63,557	8,197	71,754	14,160	2,517	16,880	5,802	9,828	27,720	3,092	151,753
8. Communications	12,293	1,865	14,158	4,041	1,127	2,423	3,715	4,451	2,551	3,327	35,793
9. Professional Fees	6,304	2,011	8,315	4,069	194	2,742	1,981	19,174	1,223	3,868	41,566
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	37,395	5,599	42,994	7,424	1,121	8,726	1,002	5,297	712	3,071	70,347
12. Utilities	0	0	0	0	0	0	0	0	138,797	0	138,797
13. Renovations and Alterations	0	0	0	0	0	0	0	0	45,637	0	45,637
14. Externally Contracted Services	5,358	386	5,744	1,437	1,468	5,921	661	3,104	30,904	892	50,131
15. Scholarships, Bursaries, etc.	0	0	0	0	0	328,060	0	0	0	0	328,060
16. Debt Repayments	2,746	24	2,770	49	192	490	39	13,404	0	6	16,950
17. Interest	23,133	0	23,133	3,074	323	3,208	200	15,064	0	11	45,013
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	11,536	0	11,536
19. Other Operational Expenditures	39,955	10,427	50,382	17,554	3,988	14,119	4,746	32,698	35,390	7,336	166,213
20. Internal Cost Allocations	(29,675)	(4,530)	(34,205)	(7,468)	(7,544)	(2,199)	(3,161)	(50,496)	(27,532)	(1,232)	(133,837)
21. External Cost Recoveries	(18,228)	(6,218)	(24,446)	(6,602)	(8,033)	(20,471)	(2,479)	(11,316)	(23,533)	(2,203)	(99,083)
Total	2,191,848	247,510	2,439,358	218,200	236,888	512,892	131,730	211,976	427,218	90,348	4,268,610

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE

Object of Expense	Bro	Car	Dom	Gue	Lak	Lau	McM	Nip	OCAD	UOIT	Ott	Que	Rye	Tor	Tre	Wat	Wes	WLU	Win	Yor	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1. Salaries and Wages:																					
(i) Academic Ranks - Full Time	29.1	28.7	38.0	25.9	31.4	35.2	22.4	24.2	24.4	19.6	24.6	25.1	23.3	25.8	32.2	28.9	26.0	31.8	26.2	23.4	26.0
(ii) Academic Ranks - Part Time	4.2	1.8	8.1	2.7	4.1	3.8	2.6	9.9	9.9	0.7	2.8	3.6	0.1	0.9	3.7	1.8	5.6	4.1	2.3	5.8	3.0
(iii) Other Instruction & Res. - Full Time	0.0	0.2	0.0	0.1	2.4	0.0	0.0	0.0	0.0	1.9	2.8	0.2	3.6	3.3	1.7	5.8	0.0	0.0	1.4	4.8	2.1
(iv) Other Instruction & Res. - Part Time	4.1	4.5	0.0	4.1	3.1	0.9	3.7	0.0	3.6	0.0	4.5	2.1	5.3	2.2	1.7	0.2	4.0	2.4	3.1	0.5	2.7
(v) Other Salaries & Wages - Full Time	21.5	23.0	14.1	28.0	17.2	20.6	22.8	19.8	20.4	28.2	21.2	29.0	17.9	24.7	22.0	30.3	19.8	21.1	23.8	23.3	23.6
(vi) Other Salaries & Wages - Part Time	2.1	2.9	0.0	4.2	3.4	4.8	2.9	2.1	1.3	1.7	6.7	3.4	6.5	2.3	1.8	3.7	6.0	3.0	4.2	4.3	3.8
Total Salaries and Wages	61.0	61.0	60.2	65.0	61.6	65.3	54.4	55.9	59.6	52.1	62.6	63.4	56.7	59.4	63.0	70.7	61.4	62.5	61.1	62.1	61.3
2. Employee Benefits	11.3	12.5	5.4	15.5	11.1	12.6	8.5	9.0	9.3	9.8	9.2	8.6	10.5	10.5	11.9	11.3	13.9	14.1	12.1	13.1	11.3
Total Salaries and Benefits	72.3	73.5	65.7	80.4	72.7	78.0	62.9	64.9	68.9	62.0	71.8	72.0	67.1	69.8	74.9	82.0	75.4	76.5	73.2	75.2	72.6
3. Library Acquisitions	1.7	2.2	9.0	2.4	2.5	1.7	2.5	1.4	0.9	2.0	2.2	2.8	1.3	2.8	1.9	2.8	1.7	1.8	2.5	2.0	2.3
4. Furniture and Equipment Purchases	3.4	3.0	2.2	2.5	1.2	2.1	2.6	2.4	0.1	0.0	3.2	1.7	6.8	2.2	3.4	4.3	2.6	1.6	2.4	3.2	2.8
5. Equipment Rental and Maintenance	0.2	1.0	2.3	1.6	2.1	1.3	0.6	0.0	1.2	6.6	1.6	0.5	0.5	0.9	0.9	1.3	1.1	0.9	1.7	0.5	1.0
6. Printing and Duplicating	0.6	0.4	4.4	0.4	0.7	1.0	1.1	1.6	1.4	0.1	0.7	0.5	1.0	1.1	0.2	1.4	0.8	1.3	1.5	1.2	0.9
7. Materials and Supplies	1.1	1.4	1.1	3.9	3.2	2.0	3.0	12.1	9.6	2.2	1.5	4.7	2.4	5.4	1.6	2.4	2.5	1.3	0.5	5.7	3.6
8. Communications	1.2	0.5	1.5	0.6	0.5	0.6	1.5	1.3	0.9	0.6	0.6	1.0	0.3	1.0	0.6	0.2	0.7	0.9	0.5	1.3	0.8
9. Professional Fees	0.5	1.7	1.5	0.9	0.4	0.6	0.7	0.5	1.0	3.7	1.2	1.1	1.9	1.2	0.8	1.0	0.7	0.5	0.5	0.4	1.0
10. Cost of Goods Sold	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11. Travel	1.2	1.3	0.4	1.9	1.9	2.2	0.9	3.2	0.4	4.2	1.3	1.4	1.1	1.3	1.5	1.8	3.2	1.6	1.9	2.0	1.6
12. Utilities	2.7	2.9	0.0	4.1	4.9	2.8	6.6	0.0	2.1	0.8	2.4	3.1	2.2	3.7	1.9	3.5	3.5	2.3	0.9	2.3	3.3
13. Renovations and Alterations	1.0	2.7	0.0	0.0	0.0	0.5	0.2	1.3	0.0	0.0	1.8	1.5	2.5	1.1	1.5	0.9	0.7	0.4	2.2	0.4	1.1
14. Externally Contracted Services	1.2	1.2	0.0	2.4	0.2	1.5	2.2	5.9	6.7	3.5	1.9	0.5	2.1	0.9	3.1	0.1	0.5	0.9	0.0	0.5	1.2
15. Scholarships, Bursaries, etc.	3.8	9.2	1.8	4.9	5.6	6.1	6.7	4.0	4.0	3.2	7.3	11.6	5.3	9.5	8.6	5.3	9.0	6.8	4.9	7.8	7.7
16. Debt Repayments	1.2	0.0	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.2	0.0	0.0	0.0	0.4	6.3	0.4	0.4
17. Interest	1.1	0.0	0.0	0.0	1.1	0.0	1.3	0.0	0.0	4.1	3.5	0.5	0.1	2.0	0.0	0.2	0.1	1.3	0.4	1.0	1.1
18. Building, Land and Site Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.2	1.0	0.0	0.3	0.0	0.0	0.0	(0.0)	0.3
19. Other Operational Expenditures	6.8	3.1	10.0	2.0	3.1	2.9	16.6	1.5	2.7	7.0	3.4	2.3	2.1	2.7	4.2	3.2	4.8	5.9	2.4	0.6	3.9
20. Internal Cost Allocations	0.0	(2.1)	0.0	(5.3)	(0.2)	(2.1)	(2.4)	(0.0)	0.0	0.0	(3.1)	(4.8)	3.1	(4.9)	(3.2)	(8.1)	(3.5)	(1.0)	(2.0)	(1.2)	(3.1)
21. External Cost Recoveries	0.0	(1.8)	0.0	(2.8)	(1.3)	(1.2)	(6.8)	0.0	0.0	0.0	(1.5)	(1.1)	(0.0)	(1.9)	(2.0)	(2.8)	(3.8)	(3.3)	0.0	(3.4)	(2.3)
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE F-12

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY FUNCTIONAL AREA

Functional Area	Instruction and Research		Academic Support	Library	Student Services	Central Computing and Commun.	Administration & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Brock	54.0	0.0	6.4	4.8	7.4	5.1	11.0	10.3	1.1	100.0
Carleton	52.7	0.0	7.9	6.1	13.1	3.9	3.1	10.9	2.3	100.0
Dominican	50.8	0.0	0.0	13.3	1.8	2.2	32.0	0.0	0.0	100.0
Guelph	60.3	0.0	3.6	4.5	10.3	3.2	3.1	13.2	1.9	100.0
Lakehead	54.3	0.0	4.2	5.2	9.7	2.5	8.7	13.9	1.5	100.0
Laurentian	57.1	0.0	6.0	5.3	10.3	2.8	7.4	9.1	1.9	100.0
McMaster	40.8	13.9	6.7	5.0	11.5	2.7	6.6	11.0	1.8	100.0
Nipissing	56.2	0.0	1.3	3.9	8.9	4.0	15.0	7.7	2.9	100.0
OCAD	50.8	0.0	2.2	4.5	9.0	1.9	12.8	14.8	4.0	100.0
UOIT	30.3	0.0	22.5	3.0	4.7	8.4	23.3	0.8	6.9	100.0
Ottawa	50.1	7.0	5.1	5.2	11.5	3.5	6.0	9.4	2.2	100.0
Queen's	39.9	25.3	2.8	5.5	14.9	2.2	1.4	8.0	0.1	100.0
Ryerson	52.7	0.0	8.3	3.6	9.8	5.1	6.8	10.5	3.2	100.0
Toronto	49.3	8.0	3.8	6.9	12.5	2.1	4.8	10.0	2.5	100.0
Trent	52.2	0.0	8.3	5.6	14.0	2.6	5.0	10.4	1.9	100.0
Waterloo	55.4	0.0	10.4	6.5	7.7	4.5	1.8	11.3	2.4	100.0
Western	55.5	7.8	3.0	4.7	13.3	2.0	2.1	8.6	3.0	100.0
Wilfrid Laurier	56.7	0.0	6.0	4.9	10.9	3.3	6.2	8.5	3.5	100.0
Windsor	46.0	0.0	6.5	6.4	11.5	4.1	12.1	11.9	1.5	100.0
York	58.6	0.0	3.3	5.2	15.4	3.4	3.7	9.1	1.4	100.0
Average All Institutions	51.3	5.8	5.1	5.5	12.0	3.1	5.0	10.0	2.1	100.0

TABLE F-13

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

EXPENSE - TRUST

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Object of Expense / Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	9,016	11,566	20,582	0	0	0	0	0	0	0	20,582
(ii) Other Instruction & Research	5,403	4,100	9,503	0	0	0	0	0	0	0	9,503
(iii) Other Salaries & Wages	17,076	8,679	25,755	5,508	498	3,557	0	1,911	3	6,223	43,455
Total Salaries and Wages	31,495	24,345	55,840	5,508	498	3,557	0	1,911	3	6,223	73,540
2. Employee Benefits	4,657	4,579	9,236	657	81	436	0	73	1	887	11,371
Total Salaries and Benefits	36,152	28,924	65,076	6,165	579	3,993	0	1,984	4	7,110	84,911
3. Library Acquisitions	0	0	0	0	4,971	0	0	0	0	0	4,971
4. Equipment and Furniture Purchases	10,385	956	11,341	14,235	433	252	17	6	6	259	26,549
5. Equipment Rental and Maintenance	874	176	1,050	8	6	9	0	6	0	72	1,151
6. Printing and Duplicating	1,727	212	1,939	20	88	39	0	56	0	719	2,861
7. Materials and Supplies	13,664	3,348	17,012	588	271	1,108	0	194	46	1,846	21,065
8. Communications	1,536	236	1,772	15	2	13	6	2	1	603	2,414
9. Professional Fees	3,696	929	4,625	159	5	795	0	330	0	556	6,470
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	4,670	1,477	6,147	144	25	245	7	41	4	402	7,015
12. Utilities	0	0	0	0	0	0	0	0	261	0	261
13. Renovations and Alterations	0	0	0	0	0	0	0	0	1,315	0	1,315
14. Externally Contracted Services	5,357	1,292	6,649	6	11	11	0	48	13	157	6,895
15. Scholarships, Bursaries, etc.	0	0	0	0	0	113,447	0	0	0	0	113,447
16. Debt Repayments	1,100	0	1,100	0	0	0	0	0	0	0	1,100
17. Interest	1	0	1	0	0	6	0	49	0	4	60
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	1,578	0	1,578
19. Other Operational Expenditures	13,953	3,111	17,064	109	214	431	100	33	16	1,882	19,849
20. Internal Cost Allocations	(3,381)	(526)	(3,907)	(456)	0	33	0	0	0	783	(3,547)
21. External Cost Recoveries	(2,505)	(906)	(3,411)	(69)	(214)	(682)	0	(17)	(5)	(1,719)	(6,117)
Total	87,229	39,229	126,458	20,924	6,391	119,700	130	2,732	3,239	12,674	292,248

TABLE F-14

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	8,156	29,112	289,651	428	(71,242)	128,162	384,267	152,826	0	(1,741)	151,085
2. Deduct: Expenses Included in this Year's Operations	23,598	28,104	204,340	546	129,135	67,541	453,264	138,531	372	0	138,903
3. Other	2,147	7,335	29,603	12	70,464	40,495	150,056	(115)	0	(92)	(207)
4. Net Variation in Appropriations for the Year	(13,295)	8,343	114,914	(106)	(129,913)	101,116	81,059	14,180	(372)	(1,833)	11,975
5. Balance - Beginning of Year	59,197	32,749	268,824	3,463	214,482	5,811	584,526	51,159	3,443	3,068	57,670
6. Balance -End of Year	45,902	41,092	383,738	3,357	84,569	106,927	665,585	65,339	3,071	1,235	69,645

TABLE F-15

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

END OF YEAR BALANCE IN APPROPRIATED FUNDS - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Brock	0	0	6,185	0	0	0	6,185	0	0	0	0
Carleton	3,776	15,079	41,734	241	0	13,521	74,351	2,376	0	0	2,376
Dominican	0	0	0	0	0	0	0	0	0	0	0
Guelph	0	0	12,463	550	1,064	6,000	20,077	2,804	0	0	2,804
Lakehead	1,085	0	3,844	250	0	233	5,412	0	0	783	783
Laurentian	0	383	2,072	250	0	1,720	4,425	476	0	0	476
McMaster	50	0	39,593	555	79,025	1,611	120,834	0	3,031	0	3,031
Nipissing	0	0	0	0	0	0	0	0	0	0	0
OCAD	1,375	0	375	0	0	0	1,750	0	0	0	0
UOIT	0	0	0	0	0	0	0	0	0	0	0
Ottawa	0	7,179	21,712	0	98,071	35,260	162,222	0	0	0	0
Queen's	88	1,521	39,596	580	0	0	41,785	8,958	0	0	8,958
Ryerson	11,144	0	14,997	0	89,359	49,415	164,915	5,472	0	0	5,472
Toronto	9,393	5,255	64,389	0	(195,273)	(13,675)	(129,911)	44,266	0	0	44,266
Trent	4,850	0	3,772	100	0	927	9,649	262	0	356	618
Waterloo	5,900	191	76,839	0	90	3,022	86,042	0	0	0	0
Western	8,241	0	41,590	631	0	(12)	50,450	29	40	96	165
Wilfrid Laurier	0	0	0	0	0	2,082	2,082	3	0	0	3
Windsor	0	11,484	4,073	200	0	6,823	22,580	693	0	0	693
York	0	0	10,504	0	12,233	0	22,737	0	0	0	0
Average All Institutions	2,295	2,055	19,187	168	4,228	5,346	33,279	3,267	154	62	3,482

FINANCIAL INFORMATION FOR ALL UNIVERSITIES AND FEDERATED AND AFFILIATED COLLEGES 1999-00 TO 2003-04 (ON A CONSOLIDATED BASIS)

FIGURE G-1

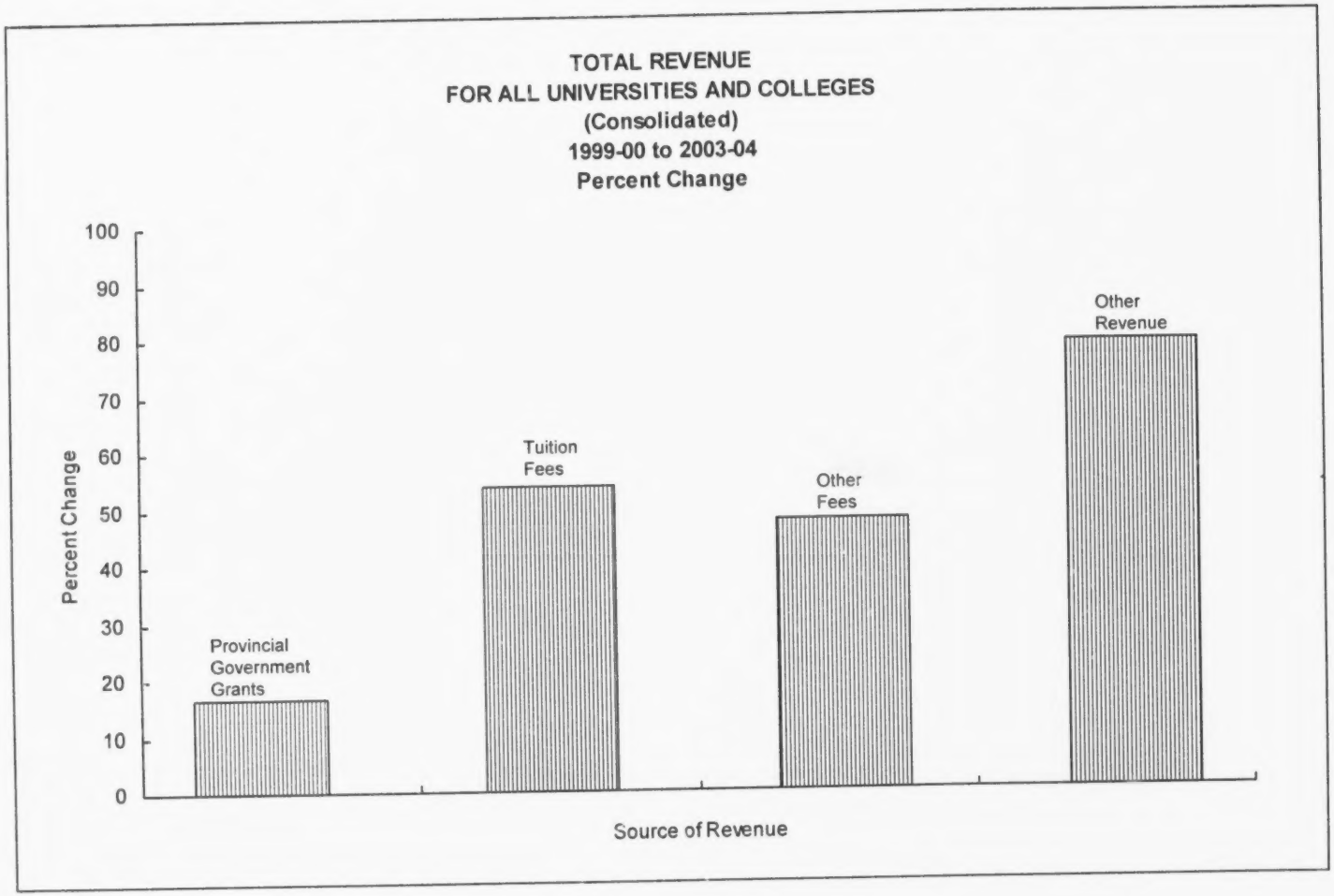

TOTAL REVENUE
FOR ALL UNIVERSITIES AND COLLEGES
(Consolidated)
1999-00 to 2003-04
Percent Change
Percent Change
100
90
80
70
60
50
40
30
20
10
0
Provincial Government Grants
Tuition Fees
Other Fees
Other Revenue
Source of Revenue

TABLE G-1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

PERCENTAGE ANALYSIS OF TOTAL EXPENDABLE REVENUE BY SOURCE AND TYPE OF FUND

1999-00 to 2003-04

Total for all Universities and Colleges (on a Consolidated Basis)

	1999-00	2000-01	2001-02	2002-03	2003-04
I Total Revenue by Source of Revenue					
Government Grants and Contracts:					
Ontario MTCU					
Basic Formula Grant	25.2	24.1	22.6	20.8	19.7
Non-Formula Grants	4.9	4.8	3.8	4.9	7.3
Other MTCU Grants and Contracts	6.5	2.3	1.2	1.2	0.6
Other Ontario Government Grants and Contracts	4.8	6.0	6.1	5.9	5.5
Total Ontario Grants and Contracts	41.4	37.2	33.7	32.9	33.1
Federal	7.9	9.7	10.0	10.4	10.6
Municipal	0.0	0.1	0.5	0.1	0.1
Other	0.6	0.5	0.8	0.8	0.7
Fees					
Tuition Fees	21.6	22.3	22.2	22.7	22.7
Miscellaneous Fees	5.3	5.1	5.3	5.2	5.4
Borrowings	0.5	1.0	6.2	7.9	5.0
Donations and Non-Government Grants and Contracts	10.8	11.9	10.7	9.7	10.2
Sales of Services and Products	6.4	6.5	6.1	6.4	5.7
Investment Income	3.4	3.0	1.9	0.9	4.0
Miscellaneous	2.0	2.6	2.7	3.2	2.6
Total	100.0	100.0	100.0	100.0	100.0
II Total Revenue by Type of Fund					
Non-Capital					
Operating	62.2	60.5	59.8	60.0	58.8
Other (including non-credit)	1.6	1.7	1.7	1.7	1.4
Ancillary	10.6	10.1	10.4	10.3	9.3
Sponsored Research	20.2	23.7	24.3	24.5	24.3
Trust	5.4	3.9	3.9	3.5	6.1
Total Non-Capital	100.0	100.0	100.0	100.0	100.0
Total Funds					
Non-Capital	90.1	94.2	90.9	89.5	92.6
Capital	9.9	5.8	9.1	10.5	7.4
Total All Funds	100.0	100.0	100.0	100.0	100.0

FIGURE G-2

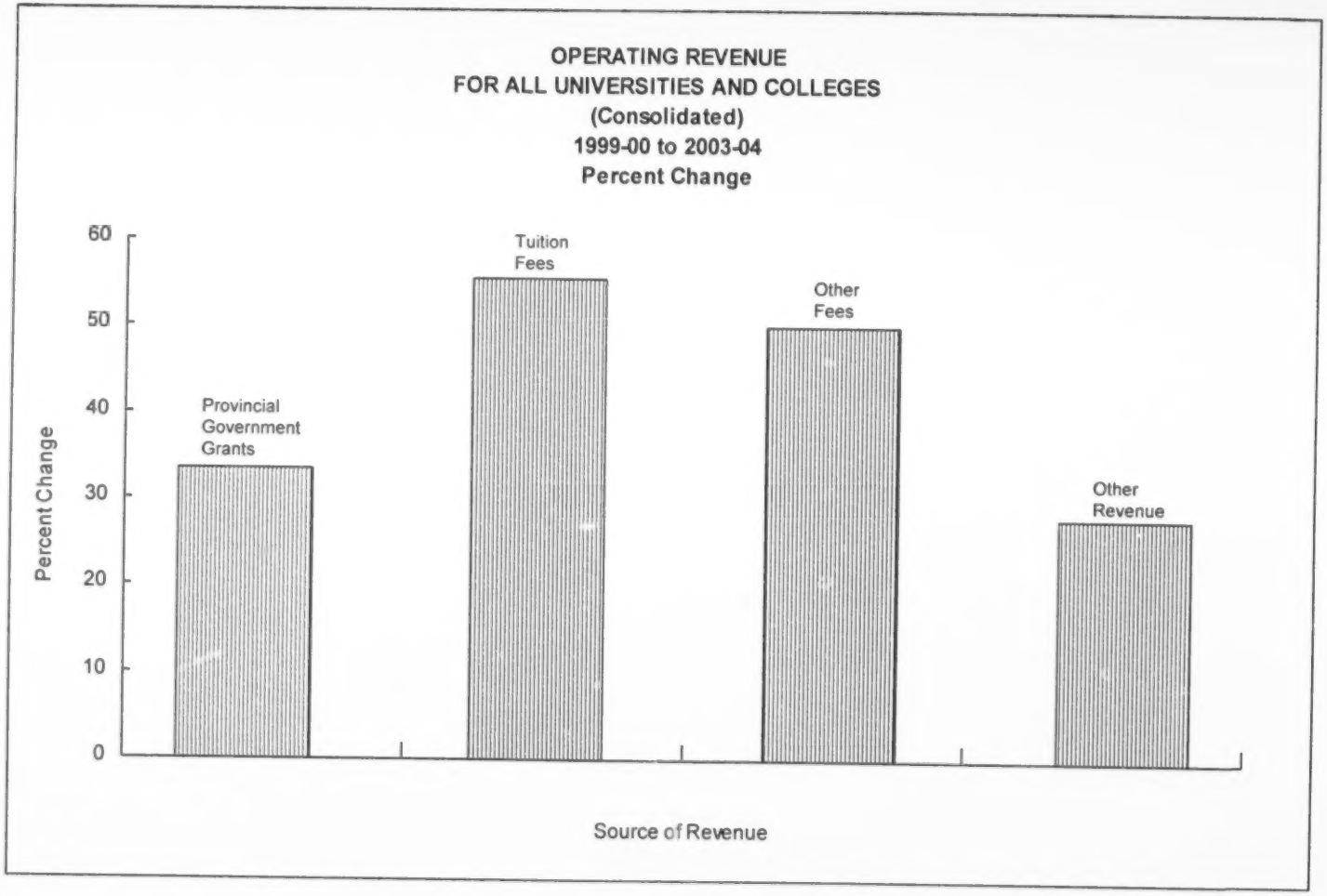

OPERATING REVENUE
FOR ALL UNIVERSITIES AND COLLEGES
(Consolidated)
1999-00 to 2003-04
Percent Change
Percent Change
60
50
40
30
20
10
0
Provincial Government Grants
Tuition Fees
Other Fees
Other Revenue
Source of Revenue

TABLE G-2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE

1999-00 to 2003-04

Total for all Universities and Colleges (on a Consolidated Basis)

	1999-00	2000-01	2001-02	2002-03	2003-04
I Operating Revenue by Source of Revenue					
Government Grants and Contracts:					
Ontario MTCU					
Basic Formula Grant	45.0	42.3	41.5	38.7	36.2
Non-Formula Grants	5.5	6.8	6.5	8.9	10.8
Other MTCU Grants and Contracts	0.2	0.1	0.2	0.3	0.3
Other Ontario Government Grants and Contracts	2.1	2.8	2.8	2.6	2.3
Total Ontario Grants and Contracts	52.7	52.0	51.0	50.5	49.6
Federal	0.1	0.2	0.2	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Fees	36.4	36.8	38.6	40.0	39.8
Miscellaneous Fees	4.6	4.3	4.4	4.7	4.8
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations and Non-Government Grants and Contracts	1.4	1.3	0.9	0.8	0.7
Sales of Services and Products	0.0	0.0	0.0	0.0	0.0
Investment Income	2.5	2.9	1.9	0.5	2.1
Miscellaneous	2.2	2.4	2.9	3.3	2.8
Total	100.0	100.0	100.0	100.0	100.0

FIGURE G-3

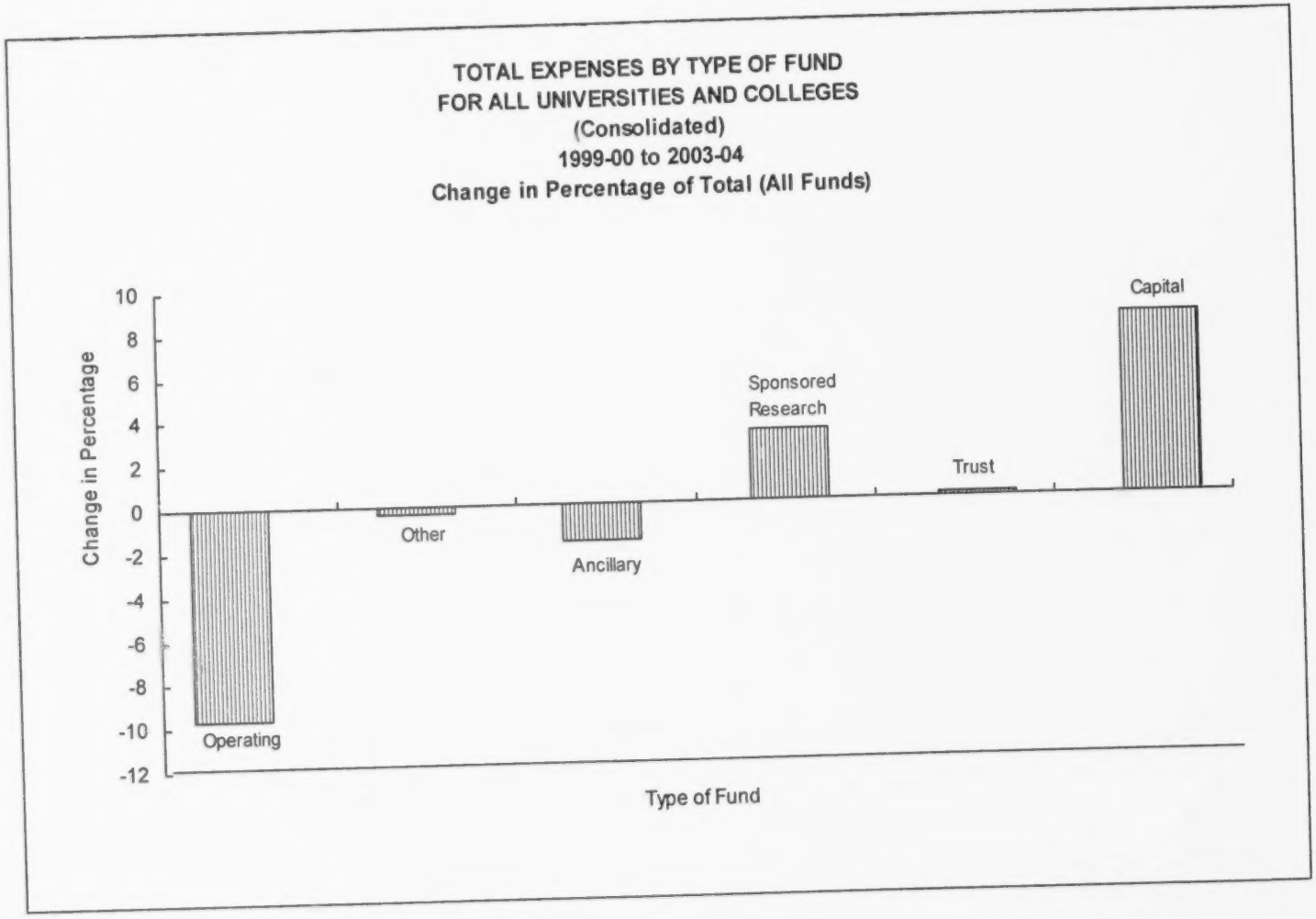

TOTAL EXPENSES BY TYPE OF FUND
FOR ALL UNIVERSITIES AND COLLEGES
(Consolidated)
1999-00 to 2003-04
Change in Percentage of Total (All Funds)
Change in Percentage
10
8
6
4
2
0
-2
-4
-6
-8
-10
-12
Operating
Other
Ancillary
Sponsored Research
Trust
Capital
Type of Fund

TABLE G-3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE AND TYPE OF FUND

1999-00 to 2003-04

Total for all Universities and Colleges (on a Consolidated Basis)

		1999-00	2000-01	2001-02	2002-03	2003-04
I	Total Expenses by Object of Expense					
	Salaries and Wages:					
	Academic Ranks	21.0	19.2	18.2	18.1	17.1
	Other Instruction & Research	6.9	7.5	6.9	7.0	6.8
	Other Salaries & Wages	23.9	22.6	21.9	20.9	20.4
	Total Salaries and Wages	51.8	49.3	47.0	46.0	44.3
	Employee Benefits	7.0	6.8	6.4	7.0	7.4
	Total Salaries and Benefits	58.8	56.2	53.4	53.1	51.7
	Library Acquisitions	1.9	1.5	1.5	1.6	1.3
	Equipment and Furniture Purchase, Rental and Maintenance	7.2	6.6	7.6	6.4	6.1
	Utilities	2.4	2.6	2.5	2.5	2.2
	Scholarships, Bursaries, etc.	4.4	4.8	5.1	5.4	5.5
	Other Expenses	25.3	28.3	29.9	31.1	33.2
	Total	100.0	100.0	100.0	100.0	100.0
II	Total Expenses by Type of Fund					
	Non-Capital	64.8	62.0	59.7	60.1	59.8
	Operating	1.7	1.7	1.6	1.6	1.5
	Other (including non-credit)	10.7	10.2	10.2	10.2	9.7
	Ancillary	19.3	22.6	24.8	24.6	24.8
	Sponsored Research	3.6	3.4	3.7	3.6	4.1
	Trust					
	Total Non-Capital	100.0	100.0	100.0	100.0	100.0
	Total Funds	95.8	93.5	90.2	90.8	87.5
	Non-Capital	4.2	6.5	9.8	9.2	12.5
	Capital					
	Total All Funds	100.0	100.0	100.0	100.0	100.0

FIGURE G-4

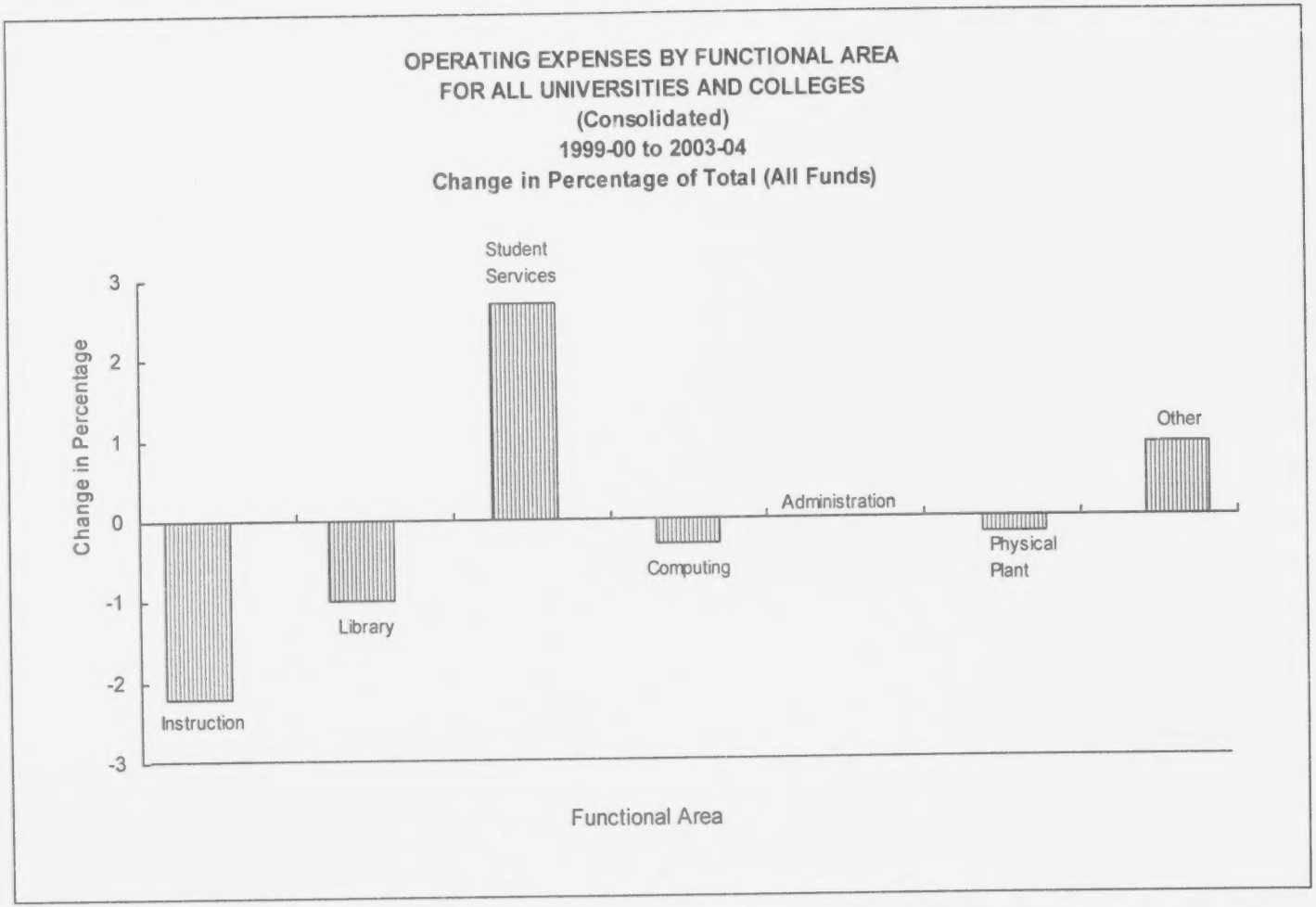

OPERATING EXPENSES BY FUNCTIONAL AREA
FOR ALL UNIVERSITIES AND COLLEGES
(Consolidated)
1999-00 to 2003-04
Change in Percentage of Total (All Funds)
Change in Percentage
3
2
1
0
-1
-2
-3
Instruction
Library
Student Services
Computing
Administration
Physical Plant
Other
Functional Area

TABLE G-4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE

1999-00 to 2003-04

Total for all Universities and Colleges (on a Consolidated Basis)

	1999-00	2000-01	2001-02	2002-03	2003-04
I Operating Expenses by Object of Expense					
Salaries and Wages:					
Academic Ranks	31.0	30.9	31.0	29.6	29.0
Other Instruction & Research	4.4	4.6	4.7	4.5	4.8
Other Salaries & Wages	28.1	28.0	28.3	27.4	27.5
Total Salaries and Wages	63.5	63.5	64.0	61.5	61.3
Employee Benefits	9.1	9.4	9.5	10.2	11.3
Total Salaries and Benefits	72.6	72.9	73.5	71.8	72.6
Library Acquisitions	2.6	2.5	2.6	2.5	2.3
Equipment and Furniture Purchase, Rental and Maintenance	5.2	4.3	3.8	3.7	3.8
Utilities	3.0	3.5	3.6	3.4	3.3
Scholarships, Bursaries, etc.	5.7	6.4	7.5	7.6	7.7
Other Expenses	10.9	10.4	9.0	10.9	10.3
Total	100.0	100.0	100.0	100.0	100.0

TOTAL REVENUE AND EXPENSE STATEMENTS FOR EACH UNIVERSITY AND ITS FEDERATED AND AFFILIATED COLLEGES (ON A CONSOLIDATED BASIS)

TABLE H-1a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

Brock University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	47,903	0	47,903	0	0	0	0	0	0	47,903	0
(ii) Non-Formula Grants	16,246	0	16,246	144	220	0	220	0	735	17,345	0
(iii) Other MTCU Grants and Contracts	270	0	270	0	0	0	0	0	0	270	482
b) Other Ontario Government Grants and Contracts	0	0	0	0	1,494	0	1,494	0	0	1,494	0
Total Ontario Grants and Contracts	64,419	0	64,419	144	1,714	0	1,714	0	735	67,012	482
c) Federal	0	0	0	0	6,582	0	6,582	0	0	6,582	0
d) Municipal	0	0	0	0	153	0	153	0	743	896	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	92	0	92	0	0	92	0
2. Fees											
a) Tuition Fees	57,031	1,764	58,795	0	0	0	0	0	0	58,795	0
b) Miscellaneous Fees	5,841	0	5,841	0	0	0	0	0	0	5,841	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	2,388	0	2,388	1,367	3,361	7,116	2,167
5. Sales of Services and Products	0	0	0	23,496	0	0	0	0	0	23,496	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	701	0	701	(205)
b) Other Investment Income	994	0	994	0	0	0	0	0	281	1,275	0
7. Miscellaneous	5,266	0	5,266	0	0	0	0	0	0	5,266	0
Total	133,551	1,764	135,315	23,640	10,929	0	10,929	2,068	5,120	177,072	2,444

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Brock University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	41,188	0	41,188	0	0	0	0	0	0	41,188
(ii) Other Instruction & Research	5,094	805	5,899	0	4,623	0	4,623	0	0	10,522
(iii) Other Salaries & Wages	29,250	84	29,334	4,364	136	0	136	0	0	33,834
Total Salaries and Wages	75,532	889	76,421	4,364	4,759	0	4,759	0	0	85,544
2. Employee Benefits	13,978	128	14,106	702	275	0	275	0	0	15,083
Total Salaries and Benefits	89,510	1,017	90,527	5,066	5,034	0	5,034	0	0	100,627
3. Library Acquisitions	2,164	0	2,164	0	0	0	0	95	0	2,259
4. Equipment and Furniture Purchases	4,209	15	4,224	459	1,843	0	1,843	0	0	6,526
5. Equipment Rental and Maintenance	283	0	283	0	17	0	17	0	0	300
6. Printing and Duplicating	747	6	753	38	0	0	0	0	0	791
7. Materials and Supplies	1,344	12	1,356	89	2,145	0	2,145	14	0	3,604
8. Communications	1,521	12	1,533	50	0	0	0	0	0	1,583
9. Professional Fees	566	0	566	0	0	0	0	0	0	566
10. Costs of Goods Sold	0	0	0	6,710	0	0	0	0	0	6,710
11. Travel	1,463	35	1,498	139	723	0	723	0	0	2,360
12. Utilities	3,287	0	3,287	870	0	0	0	0	0	4,157
13. Renovations and Alterations	1,248	0	1,248	1,426	0	0	0	0	0	2,674
14. Externally Contracted Services	1,516	0	1,516	0	0	0	0	0	0	1,516
15. Scholarships, Bursaries, etc.	4,658	0	4,658	0	0	0	0	2,363	0	7,021
16. Debt Repayments	1,427	0	1,427	1,286	0	0	0	1,100	0	3,813
17. Interest	1,347	0	1,347	3,287	0	0	0	0	0	4,634
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	24,775	24,775
19. Other Operational Expenditures	8,465	115	8,580	1,524	90	0	90	7	0	10,201
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	123,755	1,212	124,967	20,944	9,852	0	9,852	3,579	24,775	184,117

TABLE H-2a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

Carleton University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	84,311	0	84,311	0	0	0	0	0	0	84,311	0
(ii) Non-Formula Grants	31,481	0	31,481	176	941	0	941	0	1,286	33,884	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	260	0	260	587
b) Other Ontario Government Grants and Contracts	0	0	0	0	10,769	0	10,769	0	0	10,769	0
Total Ontario Grants and Contracts	115,792	0	115,792	176	11,710	0	11,710	260	1,286	129,224	587
c) Federal	0	0	0	0	39,502	0	39,502	0	0	39,502	0
d) Municipal	0	0	0	0	74	0	74	0	0	74	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	1,067	0	1,067	0	0	1,067	0
2. Fees											
a) Tuition Fees	100,227	10	100,237	0	0	0	0	0	0	100,237	0
b) Miscellaneous Fees	7,650	4,464	12,114	9,222	0	0	0	0	0	21,336	0
3. Borrowings	0	0	0	0	0	0	0	0	19,147	19,147	0
4. Donations and Non-Government Grants and Contracts	1,078	0	1,078	61	8,982	0	8,982	509	368	11,018	2,486
5. Sales of Services and Products	0	0	0	5,211	0	0	0	0	0	5,211	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	19,209
b) Other Investment Income	3,228	0	3,228	45	5	0	5	5,351	496	9,125	0
7. Miscellaneous	7,226	2,513	9,739	8,624	14,340	0	14,340	73	497	33,273	59
Total	235,201	6,987	242,188	23,359	75,680	0	75,680	6,193	21,794	369,214	22,341

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Carleton University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	63,398	6	63,404	0	4	0	4	0	0	63,408
(ii) Other Instruction & Research	9,687	162	9,849	0	75	0	75	0	0	9,924
(iii) Other Salaries & Wages	53,571	2,714	56,285	3,757	25,841	0	25,841	407	0	86,290
Total Salaries and Wages	126,656	2,882	129,538	3,757	25,920	0	25,920	407	0	159,622
2. Employee Benefits	25,857	340	26,197	704	751	0	751	14	0	27,666
Total Salaries and Benefits	152,513	3,222	155,735	4,461	26,671	0	26,671	421	0	187,288
3. Library Acquisitions	4,515	0	4,515	0	0	0	0	0	0	4,515
4. Equipment and Furniture Purchases	6,172	90	6,262	887	10,579	0	10,579	77	2,621	20,426
5. Equipment Rental and Maintenance	2,020	39	2,059	1,101	158	0	158	8	0	3,326
6. Printing and Duplicating	783	114	897	0	128	0	128	9	0	1,034
7. Materials and Supplies	2,854	254	3,108	117	5,135	0	5,135	3	0	8,363
8. Communications	1,065	69	1,134	106	473	0	473	5	0	1,718
9. Professional Fees	3,544	906	4,450	61	4,817	0	4,817	15	0	9,343
10. Costs of Goods Sold	0	0	0	1,359	0	0	0	0	0	1,359
11. Travel	2,730	473	3,203	34	3,928	0	3,928	61	0	7,226
12. Utilities	6,033	0	6,033	1,968	369	0	369	0	0	8,370
13. Renovations and Alterations	5,505	2	5,507	1,272	529	0	529	0	4,138	11,446
14. Externally Contracted Services	2,546	9	2,555	1,348	602	0	602	0	0	4,505
15. Scholarships, Bursaries, etc.	19,065	0	19,065	0	82	0	82	3,634	0	22,781
16. Debt Repayments	12	0	12	878	0	0	0	0	895	1,785
17. Interest	0	0	0	5,325	0	0	0	0	117	5,442
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	9,813	9,813
19. Other Operational Expenditures	6,373	1,102	7,475	2,891	1,046	0	1,046	245	0	11,657
20. Internal Cost Allocations	(4,400)	182	(4,218)	(1,645)	5,847	0	5,847	16	0	0
21. External Cost Recoveries	(3,826)	0	(3,826)	0	0	0	0	0	0	(3,826)
Total	207,504	6,462	213,966	20,163	60,364	0	60,364	4,494	17,584	316,571

TABLE H-3a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

Dominicain College

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	65	0	65	0	0	0	0	0	0	65	0
(ii) Non-Formula Grants	184	0	184	0	0	0	0	0	0	184	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	249	0	249	0	0	0	0	0	0	249	0
c) Federal	0	0	0	0	46	0	46	0	0	46	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	329	0	329	0	0	0	0	0	0	329	0
b) Miscellaneous Fees	4	0	4	0	0	0	0	0	0	4	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	586	0	586	4	0	0	0	0	0	590	0
5. Sales of Services and Products	0	0	0	20	0	0	0	0	0	20	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	0	0	0	0	0	0	0	0	0	0	0
7. Miscellaneous	9	0	9	0	0	0	0	0	0	9	0
Total	1,177	0	1,177	24	46	0	46	0	0	1,247	0

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Dominicain College

Fund / Object of Expense	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	449	0	449	0	0	0	0	0	0	449
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	137	0	137	11	0	0	0	0	0	148
Total Salaries and Wages	586	0	586	11	0	0	0	0	0	597
2. Employee Benefits	53	0	53	0	0	0	0	0	0	53
Total Salaries and Benefits	639	0	639	11	0	0	0	0	0	650
3. Library Acquisitions	88	0	88	0	12	0	12	0	0	100
4. Equipment and Furniture Purchases	21	0	21	0	0	0	0	0	0	21
5. Equipment Rental and Maintenance	22	0	22	0	0	0	0	0	0	22
6. Printing and Duplicating	43	0	43	0	0	0	0	0	0	43
7. Materials and Supplies	11	0	11	2	0	0	0	0	0	13
8. Communications	15	0	15	0	0	0	0	0	0	15
9. Professional Fees	15	0	15	1	0	0	0	0	0	16
10. Costs of Goods Sold	0	0	0	16	0	0	0	0	0	16
11. Travel	4	0	4	0	14	0	14	0	0	18
12. Utilities	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	8	0	8	0	0	8
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.	18	0	18	0	0	0	0	0	0	18
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	97	0	97	0	3	0	3	0	0	100
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	973	0	973	30	37	0	37	0	0	1,040

TABLE H-4a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

University of Guelph

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	97,634	0	97,634	0	0	0	0	0	0	97,634	0
(ii) Non-Formula Grants	26,396	0	26,396	224	1,302	0	1,302	0	1,669	29,591	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	440	507	947	178
b) Other Ontario Government Grants and Contracts	6,349	6,253	12,602	0	50,630	0	50,630	11,881	0	75,113	0
Total Ontario Grants and Contracts	130,379	6,253	136,632	224	51,932	0	51,932	12,321	2,176	203,285	178
c) Federal	0	0	0	0	44,715	0	44,715	0	0	44,715	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	79,866	6,952	86,818	0	0	0	0	0	0	86,818	0
b) Miscellaneous Fees	12,274	1,240	13,514	30,247	0	0	0	0	0	43,761	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	22,655	0	22,655	4,337	0	26,992	2,563
5. Sales of Services and Products	0	0	0	30,632	0	0	0	0	0	30,632	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	15,170
b) Other Investment Income	2,002	0	2,002	360	0	0	0	6,626	4,952	13,940	0
7. Miscellaneous	14,003	2,911	16,914	1,335	3,641	0	3,641	12,084	10	33,984	578
Total	238,524	17,356	255,880	62,798	122,943	0	122,943	35,368	7,138	484,127	18,489

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Guelph

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	65,284	3,427	68,711	0	9,479	0	9,479	303	0	78,493
(ii) Other Instruction & Research	9,533	211	9,744	0	12,229	0	12,229	474	0	22,447
(iii) Other Salaries & Wages	73,519	5,468	78,987	13,303	33,168	0	33,168	9,674	0	135,132
Total Salaries and Wages	148,336	9,106	157,442	13,303	54,876	0	54,876	10,451	0	236,072
2. Employee Benefits	35,307	2,169	37,476	2,463	9,579	0	9,579	2,175	0	51,693
Total Salaries and Benefits	183,643	11,275	194,918	15,766	64,455	0	64,455	12,626	0	287,765
3. Library Acquisitions	5,377	15	5,392	0	0	0	0	0	0	5,392
4. Equipment and Furniture Purchases	5,797	565	6,362	1,099	15,244	0	15,244	2,908	7,989	33,602
5. Equipment Rental and Maintenance	3,568	194	3,762	1,172	1,197	0	1,197	534	0	6,665
6. Printing and Duplicating	910	423	1,333	324	714	0	714	178	0	2,549
7. Materials and Supplies	8,965	1,252	10,217	1,430	11,388	0	11,388	2,875	0	25,910
8. Communications	1,453	270	1,723	5	816	0	816	394	0	2,938
9. Professional Fees	2,103	96	2,199	556	1,151	0	1,151	793	0	4,699
10. Costs of Goods Sold	0	0	0	13,585	0	0	0	0	0	13,585
11. Travel	4,253	417	4,670	131	4,823	0	4,823	435	0	10,059
12. Utilities	9,372	142	9,514	6,358	1,634	0	1,634	0	0	17,506
13. Renovations and Alterations	0	5	5	1,422	5,277	0	5,277	0	2,621	9,325
14. Externally Contracted Services	5,463	1,180	6,643	1,528	2,897	0	2,897	986	0	12,054
15. Scholarships, Bursaries, etc.	11,166	0	11,166	0	2,018	0	2,018	8,502	0	21,686
16. Debt Repayments	0	0	0	1,406	0	0	0	0	1,895	3,301
17. Interest	0	0	0	4,262	0	0	0	0	6,545	10,807
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	62,140	62,140
19. Other Operational Expenditures	4,610	2,311	6,921	1,983	0	0	0	0	107	9,011
20. Internal Cost Allocations	(12,034)	0	(12,034)	3,861	10,712	0	10,712	0	(2,539)	0
21. External Cost Recoveries	(6,357)	(427)	(6,784)	0	0	0	0	(701)	0	(7,485)
Total	228,289	17,718	246,007	54,888	122,326	0	122,326	29,530	78,758	531,509

TABLE H-5a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

Lakehead University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	25,305	0	25,305	0	0	0	0	0	0	25,305	0
(ii) Non-Formula Grants	13,176	65	13,241	57	125	0	125	42	3,075	16,540	0
(iii) Other MTCU Grants and Contracts	46	0	46	0	54	0	54	497	0	597	94
b) Other Ontario Government Grants and Contracts	481	219	700	0	2,569	0	2,569	0	0	3,269	0
Total Ontario Grants and Contracts	39,008	284	39,292	57	2,748	0	2,748	539	3,075	45,711	94
c) Federal	114	118	232	0	5,446	0	5,446	275	0	5,953	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	12	0	12	0	0	12	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	29,632	187	29,819	0	0	0	0	0	0	29,819	0
b) Miscellaneous Fees	1,934	0	1,934	0	0	0	0	0	0	1,934	0
3. Borrowings	0	0	0	0	0	0	0	0	13,600	13,600	0
4. Donations and Non-Government Grants and Contracts	361	51	412	0	1,398	0	1,398	152	0	1,962	324
5. Sales of Services and Products	0	0	0	13,363	0	0	0	0	0	13,363	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	1,546	0	1,546	72
b) Other Investment Income	246	0	246	255	2	0	2	86	0	589	0
7. Miscellaneous	664	584	1,248	0	252	0	252	30	0	1,530	0
Total	71,959	1,224	73,183	13,675	9,858	0	9,858	2,628	16,675	116,019	490

TABLE H-5b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Lakehead University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	23,960	18	23,978	0	607	0	607	0	0	24,585
(ii) Other Instruction & Research	3,705	140	3,845	0	2,931	0	2,931	0	0	6,776
(iii) Other Salaries & Wages	13,961	679	14,640	2,024	673	0	673	2	0	17,339
Total Salaries and Wages	41,626	837	42,463	2,024	4,211	0	4,211	2	0	48,700
2. Employee Benefits	7,517	82	7,599	180	394	0	394	0	0	8,173
Total Salaries and Benefits	49,143	919	50,062	2,204	4,605	0	4,605	2	0	56,873
3. Library Acquisitions	1,661	3	1,664	0	35	0	35	0	0	1,699
4. Equipment and Furniture Purchases	821	59	880	40	1,421	0	1,421	2	0	2,343
5. Equipment Rental and Maintenance	1,400	56	1,456	6	89	0	89	0	0	1,551
6. Printing and Duplicating	473	18	491	30	53	0	53	0	0	574
7. Materials and Supplies	2,183	89	2,272	316	1,657	0	1,657	16	0	4,261
8. Communications	365	12	377	34	44	0	44	0	0	455
9. Professional Fees	267	0	267	8	654	0	654	0	0	929
10. Costs of Goods Sold	0	0	0	6,124	0	0	0	0	0	6,124
11. Travel	1,305	46	1,351	7	1,160	0	1,160	6	0	2,524
12. Utilities	3,340	27	3,367	947	13	0	13	0	0	4,327
13. Renovations and Alterations	0	0	0	842	23	0	23	0	521	1,386
14. Externally Contracted Services	109	0	109	303	0	0	0	0	0	412
15. Scholarships, Bursaries, etc.	3,767	4	3,771	0	563	0	563	1,387	0	5,721
16. Debt Repayments	879	0	879	1,126	0	0	0	0	0	2,005
17. Interest	759	0	759	1,393	0	0	0	0	0	2,152
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	2,124	183	2,307	141	12	0	12	0	0	2,460
20. Internal Cost Allocations	(111)	0	(111)	(97)	208	0	208	0	0	0
21. External Cost Recoveries	(912)	(326)	(1,238)	0	0	0	0	0	0	(1,238)
Total	67,573	1,090	68,663	13,424	10,537	0	10,537	1,413	521	94,558

TABLE H-6a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

Laurentian University (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	33,328	0	33,328	0	0	0	0	0	0	33,328	0
(ii) Non-Formula Grants	22,013	0	22,013	0	156	0	156	0	745	22,914	0
(iii) Other MTCU Grants and Contracts	2,104	0	2,104	0	0	0	0	1,774	666	4,544	233
b) Other Ontario Government Grants and Contracts	500	0	500	0	2,323	0	2,323	(3,670)	255	(592)	0
Total Ontario Grants and Contracts	57,945	0	57,945	0	2,479	0	2,479	(1,896)	1,666	60,194	233
c) Federal	0	105	105	0	5,198	0	5,198	1,132	0	6,435	0
d) Municipal	27	0	27	0	14	0	14	25	0	66	0
e) Other Provinces	0	0	0	0	14	0	14	0	0	14	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	31,112	941	32,053	0	0	0	0	0	0	32,053	0
b) Miscellaneous Fees	1,910	0	1,910	3,817	0	0	0	0	0	5,727	0
3. Borrowings	0	0	0	0	0	0	0	0	3,345	3,345	0
4. Donations and Non-Government Grants and Contracts	1,209	0	1,209	9	4,448	0	4,448	706	71	6,443	329
5. Sales of Services and Products	0	0	0	7,199	0	0	0	0	0	7,199	0
6. Investment Income											
a) Endowment	1,614	0	1,614	0	53	0	53	1,976	0	3,643	193
b) Other Investment Income	46	0	46	0	0	0	0	453	186	685	0
7. Miscellaneous	714	196	910	1	513	0	513	920	0	2,344	0
Total	94,577	1,242	95,819	11,026	12,719	0	12,719	3,316	5,268	128,148	755

* Includes Algoma University College; Le Collège Universitaire de Hearst; Huntington University; University of Sudbury; and Thorneloe University

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Laurentian University (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	34,747	157	34,904	0	707	0	707	0	0	35,611
(ii) Other Instruction & Research	814	0	814	0	31	0	31	194	0	1,039
(iii) Other Salaries & Wages	22,691	949	23,640	2,213	5,179	0	5,179	966	0	31,998
Total Salaries and Wages	58,252	1,106	59,358	2,213	5,917	0	5,917	1,160	0	68,648
2. Employee Benefits	11,251	77	11,328	387	799	0	799	284	0	12,798
Total Salaries and Benefits	69,503	1,183	70,686	2,600	6,716	0	6,716	1,444	0	81,446
3. Library Acquisitions	1,560	0	1,560	0	8	0	8	160	0	1,728
4. Equipment and Furniture Purchases	1,887	6	1,893	334	2,215	0	2,215	210	49	4,701
5. Equipment Rental and Maintenance	1,140	1	1,141	514	9	0	9	0	0	1,664
6. Printing and Duplicating	903	11	914	3	47	0	47	12	0	976
7. Materials and Supplies	1,757	23	1,780	626	1,367	0	1,367	249	0	4,022
8. Communications	527	6	533	17	25	0	25	2	0	577
9. Professional Fees	533	52	585	39	293	0	293	125	0	1,042
10. Costs of Goods Sold	0	0	0	3,155	0	0	0	0	0	3,155
11. Travel	1,929	26	1,955	53	750	0	750	286	0	3,044
12. Utilities	2,536	0	2,536	688	34	0	34	0	0	3,258
13. Renovations and Alterations	449	0	449	101	2	0	2	0	3,531	4,083
14. Externally Contracted Services	1,320	0	1,320	502	2	0	2	21	173	2,018
15. Scholarships, Bursaries, etc.	5,443	0	5,443	0	23	0	23	1,613	0	7,079
16. Debt Repayments	0	0	0	331	0	0	0	0	0	331
17. Interest	38	0	38	474	0	0	0	0	11	523
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	2,997	2,997
19. Other Operational Expenditures	2,619	105	2,724	308	702	0	702	451	0	4,185
20. Internal Cost Allocations	(1,877)	0	(1,877)	400	1,477	0	1,477	0	0	0
21. External Cost Recoveries	(1,112)	0	(1,112)	0	0	0	0	0	0	(1,112)
Total	89,155	1,413	90,568	10,145	13,670	0	13,670	4,573	6,761	125,717

* Includes Algoma University College; Le Collège Universitaire de Hearst; Huntington University; University of Sudbury; and Thorneloe University

TABLE H-7a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

McMaster University (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	103,508	0	103,508	0	0	0	0	0	0	103,508	0
(ii) Non-Formula Grants	30,403	0	30,403	169	3,082	0	3,082	0	1,755	35,409	0
(iii) Other MTCU Grants and Contracts	2,290	0	2,290	0	0	0	0	1,927	1,138	5,355	692
b) Other Ontario Government Grants and Contracts	0	0	0	0	35,037	2,064	37,101	0	0	37,101	0
Total Ontario Grants and Contracts	136,201	0	136,201	169	38,119	2,064	40,183	1,927	2,893	181,373	692
c) Federal	140	0	140	0	71,323	254	71,577	0	13,400	85,117	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	3,543	0	3,543	0	0	3,543	0
2. Fees											
a) Tuition Fees	107,419	2,098	109,517	0	0	0	0	0	0	109,517	0
b) Miscellaneous Fees	908	0	908	0	0	0	0	0	0	908	0
3. Borrowings	0	0	0	0	0	0	0	0	924	924	0
4. Donations and Non-Government Grants and Contracts	272	0	272	0	52,163	127,456	179,619	27,073	12,457	219,421	35,901
5. Sales of Services and Products	0	0	0	59,321	0	0	0	0	0	59,321	0
6. Investment Income											
a) Endowment	156	0	156	0	0	0	0	31,337	0	31,493	0
b) Other Investment Income	15,103	0	15,103	0	0	1,156	1,156	9,667	953	26,879	0
7. Miscellaneous	53,285	0	53,285	0	0	1,200	1,200	(99)	254	54,640	0
Total	313,484	2,098	315,582	59,490	165,148	132,130	297,278	69,905	30,881	773,136	36,593

*Includes McMaster Divinity College

Note 1: In addition to the above revenue and expenses (Table 4), $3,833 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

McMaster University (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
					Sponsored Research			Trust	Capital	
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	76,216	801	77,017	0	39,520	0	39,520	8,274	0	124,811
(ii) Other Instruction & Research	11,205	0	11,205	0	1,134	2,512	3,646	0	0	14,851
(iii) Other Salaries & Wages	78,471	994	79,465	13,259	38,534	9,623	48,157	6,385	0	147,266
Total Salaries and Wages	165,892	1,795	167,687	13,259	79,188	12,135	91,323	14,659	0	286,928
2. Employee Benefits	25,897	225	26,122	2,802	9,232	1,177	10,409	2,291	0	41,624
Total Salaries and Benefits	191,789	2,020	193,809	16,061	88,420	13,312	101,732	16,950	0	328,552
3. Library Acquisitions	7,487	0	7,487	0	3	0	3	442	0	7,932
4. Equipment and Furniture Purchases	7,900	56	7,956	2,214	10,757	806	11,563	438	0	22,171
5. Equipment Rental and Maintenance	1,856	31	1,887	636	346	147	493	40	0	3,056
6. Printing and Duplicating	3,214	85	3,299	267	635	1,092	1,727	156	0	5,449
7. Materials and Supplies	9,214	117	9,331	1,386	6,397	16,878	23,275	3,427	0	37,419
8. Communications	4,442	67	4,509	426	996	3,235	4,231	239	0	9,405
9. Professional Fees	2,213	20	2,233	3	461	566	1,027	0	0	3,263
10. Costs of Goods Sold	0	0	0	23,889	0	0	0	0	0	23,889
11. Travel	2,644	79	2,723	87	7,593	8,060	15,653	194	0	18,657
12. Utilities	20,015	0	20,015	2,118	0	1	1	120	0	22,254
13. Renovations and Alterations	524	0	524	2,748	363	12	375	0	44,531	48,178
14. Externally Contracted Services	6,612	0	6,612	1,260	2	1,094	1,096	602	0	9,570
15. Scholarships, Bursaries, etc.	20,486	0	20,486	0	0	135	135	13,507	0	34,128
16. Debt Repayments	0	0	0	3,783	0	0	0	0	2,524	6,307
17. Interest	3,856	0	3,856	4,252	2,592	0	2,592	0	0	10,700
18. Building, Land and Site Services	0	0	0	358	0	95	95	0	0	453
19. Other Operational Expenditures	50,781	39	50,820	2,133	17,035	37,120	54,155	6,315	0	113,423
20. Internal Cost Allocations	(7,304)	(517)	(7,821)	44	7,029	0	7,029	748	0	0
21. External Cost Recoveries	(20,636)	(116)	(20,752)	0	(1,043)	(1,528)	(2,571)	0	0	(23,323)
Total	305,093	1,881	306,974	61,665	141,586	81,025	222,611	43,178	47,055	681,483

*Includes McMaster Divinity College

TABLE H-8a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

Nipissing University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	9,743	0	9,743	0	0	0	0	0	0	9,743	0
(ii) Non-Formula Grants	7,086	111	7,197	61	2	0	2	0	250	7,510	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	97
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	16,829	111	16,940	61	2	0	2	0	250	17,253	97
c) Federal	32	60	92	0	283	0	283	0	0	375	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	17,259	175	17,434	0	0	0	0	0	0	17,434	0
b) Miscellaneous Fees	2,807	24	2,831	0	0	0	0	0	0	2,831	0
3. Borrowings	0	0	0	0	0	0	0	0	3,650	3,650	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	0	0	0	150	0	150	126
5. Sales of Services and Products	0	0	0	3,526	0	0	0	0	0	3,526	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	210	0	210	36
b) Other Investment Income	267	0	267	0	0	0	0	0	0	267	0
7. Miscellaneous	1,541	0	1,541	0	0	0	0	0	246	1,787	0
Total	38,735	370	39,105	3,587	285	0	285	360	4,146	47,483	259

TABLE H-8b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Nipissing University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	12,787	121	12,908	0	0	0	0	0	0	12,908
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	8,233	76	8,309	550	120	0	120	0	0	8,979
Total Salaries and Wages	21,020	197	21,217	550	120	0	120	0	0	21,887
2. Employee Benefits	3,367	43	3,410	98	10	0	10	0	0	3,518
Total Salaries and Benefits	24,387	240	24,627	648	130	0	130	0	0	25,405
3. Library Acquisitions	533	0	533	0	0	0	0	0	0	533
4. Equipment and Furniture Purchases	886	5	891	20	102	0	102	0	0	1,013
5. Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating	588	0	588	12	0	0	0	0	0	600
7. Materials and Supplies	4,545	47	4,592	479	36	0	36	123	0	5,230
8. Communications	481	0	481	63	0	0	0	0	0	544
9. Professional Fees	182	0	182	0	0	0	0	0	0	182
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11. Travel	1,216	25	1,241	28	33	0	33	0	0	1,302
12. Utilities	0	0	0	143	0	0	0	0	0	143
13. Renovations and Alterations	496	0	496	14	0	0	0	0	0	510
14. Externally Contracted Services	2,203	0	2,203	0	0	0	0	0	0	2,203
15. Scholarships, Bursaries, etc.	1,487	0	1,487	0	0	0	0	1,072	0	2,559
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	1,432	0	0	0	0	0	1,432
18. Building, Land and Site Services	0	0	0	389	0	0	0	0	943	1,332
19. Other Operational Expenditures	580	0	580	0	0	0	0	0	0	580
20. Internal Cost Allocations	(13)	0	(13)	0	13	0	13	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	37,571	317	37,888	3,228	314	0	314	1,195	943	43,568

TABLE H-9a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2004

REVENUE

(in thousands of dollars)

Ontario College of Art & Design

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	9,181	0	9,181	0	0	0	0	0	0	9,181	0
(ii) Non-Formula Grants	3,771	0	3,771	0	0	0	0	0	234	4,005	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	62
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	12,952	0	12,952	0	0	0	0	0	234	13,186	62
c) Federal	0	0	0	0	0	0	0	0	0	0	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	12,485	218	12,703	0	0	0	0	0	0	12,703	0
b) Miscellaneous Fees	1,474	0	1,474	0	0	0	0	0	0	1,474	0
3. Borrowings	0	0	0	0	0	0	0	0	6,800	6,800	0
4. Donations and Non-Government Grants and Contracts	623	0	623	0	0	0	0	251	0	874	236
5. Sales of Services and Products	0	0	0	38	0	0	0	0	0	38	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	29
b) Other Investment Income	210	0	210	0	0	0	0	0	0	210	0
7. Miscellaneous	271	22	293	0	0	0	0	0	0	293	0
Total	28,015	240	28,255	38	0	0	0	251	7,034	35,578	327

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Ontario College of Art & Design

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	8,548	59	8,607	0	0	0	0	0	0	8,607
(ii) Other Instruction & Research	894	0	894	0	0	0	0	0	0	894
(iii) Other Salaries & Wages	5,405	12	5,417	0	0	0	0	0	0	5,417
Total Salaries and Wages	14,847	71	14,918	0	0	0	0	0	0	14,918
2. Employee Benefits	2,307	14	2,321	0	0	0	0	0	0	2.321
Total Salaries and Benefits	17,154	85	17,239	0	0	0	0	0	0	17,239
3. Library Acquisitions	223	0	223	0	0	0	0	0	0	223
4. Equipment and Furniture Purchases	27	0	27	0	0	0	0	0	544	571
5. Equipment Rental and Maintenance	306	0	306	0	0	0	0	0	0	306
6. Printing and Duplicating	346	5	351	0	0	0	0	0	0	351
7. Materials and Supplies	2,396	15	2,411	1	0	0	0	0	0	2,412
8. Communications	224	2	226	0	0	0	0	0	0	226
9. Professional Fees	261	0	261	0	0	0	0	0	0	261
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11. Travel	97	3	100	0	0	0	0	0	0	100
12. Utilities	516	0	516	0	0	0	0	0	0	516
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	1,679	0	1,679	39	0	0	0	0	0	1,718
15. Scholarships, Bursaries, etc.	1,005	0	1,005	0	0	0	0	251	0	1,256
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	22,103	22,103
19. Other Operational Expenditures	678	30	708	0	0	0	0	0	0	708
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	24,912	140	25,052	40	0	0	0	251	22,647	47,990

TABLE H-10a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2004

REVENUE

(in thousands of dollars)

University of Ontario Institute of Technology

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	3,253	0	3,253	0	0	0	0	0	0	3,253	0
(ii) Non-Formula Grants	15,245	0	15,245	0	0	0	0	0	134	15,379	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	105
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	18,498	0	18,498	0	0	0	0	0	134	18,632	105
c) Federal	0	0	0	0	56	0	56	0	0	56	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	3,924	0	3,924	0	0	0	0	0	0	3,924	0
b) Miscellaneous Fees	2,137	0	2,137	0	0	0	0	0	0	2,137	0
3. Borrowings	0	0	0	0	0	0	0	0	76,260	76,260	0
4. Donations and Non-Government Grants and Contracts	0	53	53	0	0	0	0	17	1,252	1,322	254
5. Sales of Services and Products	0	0	0	0	0	0	0	0	0	0	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	3
b) Other Investment Income	25	0	25	0	0	0	0	0	0	25	0
7. Miscellaneous	54	0	54	0	143	0	143	0	0	197	0
Total	24,638	53	24,691	0	199	0	199	17	77,646	102,553	362

Note 1: Non-Formula Operating grants (column 1, row 2) includes $14,856,221 in transitional funding to support the cost of start-up.

TABLE H-10b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Ontario Institute of Technology

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	3,682	0	3,682	0	0	0	0	0	0	3,682
(ii) Other Instruction & Research	352	0	352	0	0	0	0	0	0	352
(iii) Other Salaries & Wages	5,419	0	5,419	0	44	0	44	0	0	5,463
Total Salaries and Wages	9,453	0	9,453	0	44	0	44	0	0	9,497
2. Employee Benefits	1,781	0	1,781	0	6	0	6	0	0	1,787
Total Salaries and Benefits	11,234	0	11,234	0	50	0	50	0	0	11,284
3. Library Acquisitions	370	0	370	0	0	0	0	0	0	370
4. Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	2,548	2,548
5. Equipment Rental and Maintenance	1,192	0	1,192	0	0	0	0	0	4	1,196
6. Printing and Duplicating	22	0	22	0	0	0	0	0	0	22
7. Materials and Supplies	398	0	398	0	0	0	0	0	28	426
8. Communications	111	0	111	0	0	0	0	0	0	111
9. Professional Fees	677	0	677	0	0	0	0	0	12,611	13,288
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11. Travel	760	0	760	0	2	0	2	0	15	777
12. Utilities	152	0	152	0	0	0	0	0	0	152
13. Renovations and Alterations	0	0	0	0	0	0	0	0	6,379	6,379
14. Externally Contracted Services	629	0	629	0	51	0	51	0	2,388	3,068
15. Scholarships, Bursaries, etc.	576	0	576	0	0	0	0	0	0	576
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0
17. Interest	736	0	736	0	0	0	0	0	0	736
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	117,832	117,832
19. Other Operational Expenditures	1,272	0	1,272	0	0	0	0	0	1,250	2,522
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	18,129	0	18,129	0	103	0	103	0	143,055	161,287

TABLE H-11a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

University of Ottawa (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	128,686	0	128,686	0	0	0	0	0	0	128,686	0
(ii) Non-Formula Grants	59,102	0	59,102	0	2,518	0	2,518	0	30,496	92,116	0
(iii) Other MTCU Grants and Contracts	543	0	543	0	0	0	0	1,702	0	2,245	503
b) Other Ontario Government Grants and Contracts	883	0	883	0	17,542	6,730	24,272	8,367	0	33,522	0
Total Ontario Grants and Contracts	189,214	0	189,214	0	20,060	6,730	26,790	10,069	30,496	256,569	503
c) Federal	2,883	0	2,883	15	60,910	25,203	86,113	4,641	0	93,652	0
d) Municipal	0	0	0	0	334	35	369	38	0	407	0
e) Other Provinces	557	0	557	0	100	9,195	9,295	0	0	9,852	0
f) Foreign	0	0	0	0	0	2,157	2,157	0	0	2,157	0
2. Fees											
a) Tuition Fees	139,244	4,606	143,850	0	0	0	0	0	0	143,850	0
b) Miscellaneous Fees	10,630	0	10,630	13,246	0	0	0	0	0	23,876	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	7,203	0	7,203	38	23,586	37,573	61,159	5,296	10	73,706	2,704
5. Sales of Services and Products	0	0	0	4,492	0	0	0	0	0	4,492	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	675	0	675	9,910
b) Other Investment Income	9,806	0	9,806	1	510	3,436	3,946	4,923	959	19,635	0
7. Miscellaneous	4,052	15	4,067	7,201	453	46	499	1,685	223	13,675	0
Total	363,589	4,621	368,210	24,993	105,953	84,375	190,328	27,327	31,688	642,546	13,117

*Includes Université Saint-Paul

Note 1: In addition to the above revenue and expenses (Table 4), $3,430 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Ottawa (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	88,591	21	88,612	0	7,638	0	7,638	1,240	0	97,490
(ii) Other Instruction & Research	23,747	775	24,522	0	14,670	27,911	42,581	3,034	0	70,137
(iii) Other Salaries & Wages	90,228	485	90,713	4,518	18,486	6,689	25,175	5,517	0	125,923
Total Salaries and Wages	202,566	1,281	203,847	4,518	40,794	34,600	75,394	9,791	0	293,550
2. Employee Benefits	29,794	150	29,944	712	4,020	5,494	9,514	1,918	0	42,088
Total Salaries and Benefits	232,360	1,431	233,791	5,230	44,814	40,094	84,908	11,709	0	335,638
3. Library Acquisitions	7,218	12	7,230	0	2,758	0	2,758	67	0	10,055
4. Equipment and Furniture Purchases	10,293	5	10,298	445	13,035	5,728	18,763	193	1,420	31,119
5. Equipment Rental and Maintenance	5,203	12	5,215	835	412	834	1,246	188	0	7,484
6. Printing and Duplicating	2,175	83	2,258	79	435	159	594	152	0	3,083
7. Materials and Supplies	4,826	15	4,841	319	8,791	20,480	29,271	1,967	0	36,398
8. Communications	2,025	6	2,031	62	268	183	451	65	0	2,609
9. Professional Fees	3,776	247	4,023	202	10	2,892	2,902	209	0	7,336
10. Costs of Goods Sold	0	0	0	22	0	0	0	0	0	22
11. Travel	4,266	47	4,313	144	5,223	2,158	7,381	822	0	12,660
12. Utilities	7,771	0	7,771	2,010	77	684	761	0	0	10,542
13. Renovations and Alterations	5,947	0	5,947	2,107	594	139	733	383	3,872	13,042
14. Externally Contracted Services	6,023	6	6,029	3,139	64	7,840	7,904	33	0	17,105
15. Scholarships, Bursaries, etc.	23,679	0	23,679	0	1,934	126	2,060	6,823	0	32,562
16. Debt Repayments	405	0	405	1,985	0	0	0	0	0	2,390
17. Interest	11,391	5	11,396	4,632	2	1	3	11	0	16,042
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	19,218	19,218
19. Other Operational Expenditures	10,934	53	10,987	3,253	18,601	340	18,941	3,007	0	36,188
20. Internal Cost Allocations	(9,894)	0	(9,894)	654	9,240	0	9,240	0	0	0
21. External Cost Recoveries	(4,713)	(1)	(4,714)	0	0	0	0	(1,857)	0	(6,571)
Total	323,685	1,921	325,606	25,118	106,258	81,658	187,916	23,772	24,510	586,922

*Includes Université Saint-Paul

TABLE H-12a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

Queen's University (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	112,014	0	112,014	0	0	0	0	0	0	112,014	0
(ii) Non-Formula Grants	18,380	0	18,380	68	2,300	0	2,300	0	1,825	22,573	0
(iii) Other MTCU Grants and Contracts	272	0	272	0	0	0	0	5,424	0	5,696	2,312
b) Other Ontario Government Grants and Contracts	63,727	0	63,727	0	26,242	1	26,243	605	0	90,575	0
Total Ontario Grants and Contracts	194,393	0	194,393	68	28,542	1	28,543	6,029	1,825	230,858	2,312
c) Federal	0	0	0	0	78,218	0	78,218	4,465	0	82,683	0
d) Municipal	0	0	0	0	0	0	0	22	0	22	0
e) Other Provinces	0	0	0	0	106	0	106	10	0	116	0
f) Foreign	0	0	0	0	3,278	0	3,278	32	0	3,310	0
2. Fees											
a) Tuition Fees	113,051	13,695	126,746	0	0	0	0	0	0	126,746	0
b) Miscellaneous Fees	9,603	0	9,603	39,050	0	0	0	0	0	48,653	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	2,057	0	2,057	51	43,824	7,984	51,808	27,739	10,645	92,300	10,367
5. Sales of Services and Products	0	0	0	17,338	0	0	0	0	0	17,338	0
6. Investment Income											
a) Endowment	2,021	0	2,021	0	2,407	0	2,407	16,204	0	20,632	(3,473)
b) Other Investment Income	1,661	0	1,661	(201)	6,418	0	6,418	6,479	376	14,733	0
7. Miscellaneous	1,093	132	1,225	968	115	0	115	7,098	75	9,481	0
Total	323,879	13,827	337,706	57,274	162,908	7,985	170,893	68,078	12,921	646,872	9,206

*Includes Queen's Theological College

Note 1: In addition to the above revenue and expenses (Table 4), $3,932 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Queen's University (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	93,848	699	94,547	0	6,714	0	6,714	1,385	0	102,646
(ii) Other Instruction & Research	7,369	171	7,540	0	38,975	3,764	42,739	1,798	0	52,077
(iii) Other Salaries & Wages	105,691	1,387	107,078	10,660	3,541	344	3,885	11,462	0	133,085
Total Salaries and Wages	206,908	2,257	209,165	10,660	49,230	4,108	53,338	14,645	0	287,808
2. Employee Benefits	28,066	303	28,369	1,493	5,909	435	6,344	2,103	0	38,309
Total Salaries and Benefits	234,974	2,560	237,534	12,153	55,139	4,543	59,682	16,748	0	326,117
3. Library Acquisitions	9,287	2	9,289	0	112	0	112	341	0	9,742
4. Equipment and Furniture Purchases	5,428	108	5,536	940	22,953	452	23,405	16,052	3,285	49,218
5. Equipment Rental and Maintenance	1,667	26	1,693	551	571	7	578	195	0	3,017
6. Printing and Duplicating	1,545	13	1,558	354	50	0	50	989	0	2,951
7. Materials and Supplies	15,394	6,426	21,820	4,191	21,118	2,343	23,461	3,986	0	53,458
8. Communications	3,393	118	3,511	905	158	12	170	652	0	5,238
9. Professional Fees	3,545	1,606	5,151	256	2,033	62	2,095	4,441	39	11,982
10. Costs of Goods Sold	0	0	0	3,571	0	0	0	0	0	3,571
11. Travel	4,710	81	4,791	595	7,595	433	8,028	2,119	0	15,533
12. Utilities	10,080	0	10,080	3,655	18	2	20	134	0	13,889
13. Renovations and Alterations	5,037	0	5,037	3,210	3,142	2	3,144	479	57	11,927
14. Externally Contracted Services	1,641	61	1,702	15,135	2,719	125	2,844	303	0	19,984
15. Scholarships, Bursaries, etc.	37,732	3	37,735	0	747	0	747	123	0	38,605
16. Debt Repayments	318	0	318	2,083	0	0	0	0	(1,934)	467
17. Interest	1,706	0	1,706	5,163	0	0	0	0	(1,372)	5,497
18. Building, Land and Site Services	1,754	0	1,754	73	4,163	1	4,164	0	34,808	40,799
19. Other Operational Expenditures	7,484	2,394	9,878	1,713	1,167	3	1,170	1,411	0	14,172
20. Internal Cost Allocations	(15,590)	393	(15,197)	1,502	15,386	0	15,386	(1,691)	0	0
21. External Cost Recoveries	(3,540)	(43)	(3,583)	0	(173)	0	(173)	(1,332)	(177)	(5,265)
Total	326,565	13,748	340,313	56,050	136,898	7,985	144,883	44,950	34,706	620,902

*Includes Queen's Theological College

TABLE H-13a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

Ryerson University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	85,529	0	85,529	0	0	0	0	0	0	85,529	0
(ii) Non-Formula Grants	30,661	0	30,661	287	156	0	156	0	1,274	32,378	0
(iii) Other MTCU Grants and Contracts	30	0	30	0	0	0	0	0	0	30	461
b) Other Ontario Government Grants and Contracts	93	0	93	53	2,061	0	2,061	0	0	2,207	0
Total Ontario Grants and Contracts	116,313	0	116,313	340	2,217	0	2,217	0	1,274	120,144	461
c) Federal	159	0	159	0	7,784	0	7,784	0	0	7,943	0
d) Municipal	2	0	2	145	351	0	351	0	0	498	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	102,605	3,770	106,375	0	0	0	0	0	0	106,375	0
b) Miscellaneous Fees	9,049	196	9,245	6,014	0	0	0	0	0	15,259	0
3. Borrowings	0	0	0	0	0	0	0	0	23,333	23,333	0
4. Donations and Non-Government Grants and Contracts	518	553	1,071	0	1,221	0	1,221	9,658	0	11,950	4,090
5. Sales of Services and Products	0	0	0	14,904	0	0	0	0	0	14,904	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	2,709	0	2,709	0
b) Other Investment Income	3,163	0	3,163	3	0	0	0	231	854	4,251	0
7. Miscellaneous	4,371	0	4,371	559	21	0	21	381	217	5,549	0
Total	236,180	4,519	240,699	21,965	11,594	0	11,594	12,979	25,678	312,915	4,551

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Ryerson University

Fund / Object of Expense	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	48,850	0	48,850	0	261	0	261	106	0	49,217
(ii) Other Instruction & Research	18,663	1,879	20,542	0	2,477	0	2,477	165	0	23,184
(iii) Other Salaries & Wages	51,082	670	51,752	4,664	2,121	0	2,121	1,417	0	59,954
Total Salaries and Wages	118,595	2,549	121,144	4,664	4,859	0	4,859	1,688	0	132,355
2. Employee Benefits	21,915	238	22,153	787	342	0	342	248	0	23,530
Total Salaries and Benefits	140,510	2,787	143,297	5,451	5,201	0	5,201	1,936	0	155,885
3. Library Acquisitions	2,780	2	2,782	0	26	0	26	255	0	3,063
4. Equipment and Furniture Purchases	14,300	69	14,369	248	1,994	0	1,994	554	2,216	19,381
5. Equipment Rental and Maintenance	1,053	6	1,059	1,081	19	0	19	15	1	2,175
6. Printing and Duplicating	2,048	41	2,089	1,188	95	0	95	115	0	3,487
7. Materials and Supplies	4,956	154	5,110	760	870	0	870	388	0	7,128
8. Communications	542	20	562	129	41	0	41	38	0	770
9. Professional Fees	3,935	108	4,043	137	854	0	854	58	506	5,598
10. Costs of Goods Sold	0	0	0	8,691	0	0	0	0	0	8,691
11. Travel	2,209	67	2,276	19	853	0	853	77	0	3,225
12. Utilities	4,679	0	4,679	751	0	0	0	0	0	5,430
13. Renovations and Alterations	5,303	0	5,303	365	30	0	30	107	2,291	8,096
14. Externally Contracted Services	4,381	0	4,381	903	1	0	1	5	116	5,406
15. Scholarships, Bursaries, etc.	11,132	0	11,132	0	0	0	0	1,346	0	12,478
16. Debt Repayments	0	0	0	500	0	0	0	0	0	500
17. Interest	277	0	277	3,370	0	0	0	0	0	3,647
18. Building, Land and Site Services	342	0	342	0	3	0	3	6	33,958	34,309
19. Other Operational Expenditures	4,440	42	4,482	0	3	0	3	283	0	4,768
20. Internal Cost Allocations	6,391	0	6,391	(1,957)	1,098	0	1,098	(2,626)	(2,906)	0
21. External Cost Recoveries	(3)	0	(3)	0	0	0	0	0	0	(3)
Total	209,275	3,296	212,571	21,636	11,088	0	11,088	2,557	36,182	284,034

TABLE H-14a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

University of Toronto (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	352,209	0	352,209	0	0	0	0	0	0	352,209	0
(ii) Non-Formula Grants	76,848	0	76,848	368	10,241	0	10,241	1,166	35,202	123,825	0
(iii) Other MTCU Grants and Contracts	1,660	0	1,660	0	399	0	399	0	19	2,078	6,921
b) Other Ontario Government Grants and Contracts	29,262	0	29,262	0	72,477	40,067	112,544	289	122	142,217	0
Total Ontario Grants and Contracts	459,979	0	459,979	368	83,117	40,067	123,184	1,455	35,343	620,329	6,921
c) Federal	5	0	5	0	212,858	96,759	309,617	718	0	310,340	0
d) Municipal	0	0	0	0	207	10	217	0	0	217	0
e) Other Provinces	0	0	0	0	0	102	102	0	0	102	0
f) Foreign	0	0	0	0	7,675	12,998	20,673	0	0	20,673	0
2. Fees											
a) Tuition Fees	348,294	23,184	371,478	0	0	0	0	0	0	371,478	0
b) Miscellaneous Fees	89,184	0	89,184	46,156	0	0	0	0	1,524	136,864	0
3. Borrowings	0	0	0	0	0	0	0	0	200,000	200,000	0
4. Donations and Non-Government Grants and Contracts	6,012	36	6,048	6,210	52,665	112,583	165,248	26,380	17,759	221,645	37,807
5. Sales of Services and Products	0	0	0	93,063	0	0	0	0	0	93,063	0
6. Investment Income											
a) Endowment	12,402	0	12,402	0	4,446	0	4,446	36,610	254	53,712	177,368
b) Other Investment Income	27,662	0	27,662	(7,892)	490	0	490	26,648	2,222	49,130	0
7. Miscellaneous	16,222	41	16,263	1,754	18	0	18	886	1,192	20,113	29
Total	959,760	23,261	983,021	139,659	361,476	262,519	623,995	92,697	258,294	2,097,666	222,125

*Includes Knox College; Regis College; St. Augustine's Seminary; University of St. Michael's College; University of Trinity College; Victoria University; and Wycliffe College

Note 1: In addition to the above revenue and expenses (Table 4), $12,717 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Toronto (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
					Sponsored Research			Trust	Capital	
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	238,217	5,528	243,745	0	19,431	17,198	36,629	5,314	0	285,688
(ii) Other Instruction & Research	49,533	3,667	53,200	0	77,816	68,821	146,637	2,780	0	202,617
(iii) Other Salaries & Wages	240,482	7,340	247,822	19,961	38,123	33,694	71,817	4,888	0	344,488
Total Salaries and Wages	528,232	16,535	544,767	19,961	135,370	119,713	255,083	12,982	0	832,793
2. Employee Benefits	93,364	2,864	96,228	5,018	10,388	9,189	19,577	1,395	0	122,218
Total Salaries and Benefits	621,596	19,399	640,995	24,979	145,758	128,902	274,660	14,377	0	955,011
3. Library Acquisitions	24,691	15	24,706	0	1	0	1	2,872	0	27,579
4. Equipment and Furniture Purchases	19,644	151	19,795	908	38,118	33,707	71,825	3,139	7,046	102,713
5. Equipment Rental and Maintenance	7,879	231	8,110	3,912	1,246	1,103	2,349	132	0	14,503
6. Printing and Duplicating	9,562	961	10,523	65	2,123	1,858	3,981	961	0	15,530
7. Materials and Supplies	48,245	4,384	52,629	4,108	80,519	71,218	151,737	6,667	0	215,141
8. Communications	8,625	472	9,097	477	1,127	998	2,125	163	0	11,862
9. Professional Fees	11,081	398	11,479	759	2,082	1,830	3,912	488	50	16,688
10. Costs of Goods Sold	0	0	0	54,544	0	0	0	0	0	54,544
11. Travel	11,393	557	11,950	76	13,918	12,152	26,070	1,780	0	39,876
12. Utilities	33,094	3	33,097	6,457	0	0	0	0	0	39,554
13. Renovations and Alterations	9,613	0	9,613	3,116	0	0	0	10	3,974	16,713
14. Externally Contracted Services	8,402	101	8,503	17,677	11,300	10,002	21,302	4,872	0	52,354
15. Scholarships, Bursaries, etc.	84,648	494	85,142	0	0	0	0	28,233	0	113,375
16. Debt Repayments	1,434	13	1,447	2,633	0	0	0	0	0	4,080
17. Interest	17,429	0	17,429	5,419	0	0	0	0	0	22,848
18. Building, Land and Site Services	8,712	0	8,712	0	22,409	0	22,409	1,572	243,560	276,253
19. Other Operational Expenditures	24,332	1,801	26,133	2,846	903	749	1,652	1,573	23	32,327
20. Internal Cost Allocations	(43,618)	64	(43,554)	2,325	41,229	0	41,229	0	0	0
21. External Cost Recoveries	(16,763)	(1,938)	(18,701)	0	0	0	0	0	0	(18,701)
Total	889,999	27,106	917,105	130,301	360,733	262,519	623,252	66,939	254,653	1,992,250

*Includes Knox College; Regis College; St. Augustine's Seminary; University of St. Michael's College; University of Trinity College; Victoria University; and Wycliffe College

TABLE H-15a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

Trent University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	21,299	0	21,299	0	0	0	0	0	0	21,299	0
(ii) Non-Formula Grants	10,998	0	10,998	9	180	0	180	4	439	11,630	0
(iii) Other MTCU Grants and Contracts	246	12	258	0	2	0	2	197	0	457	166
b) Other Ontario Government Grants and Contracts	62	0	62	0	1,118	0	1,118	217	0	1,397	0
Total Ontario Grants and Contracts	32,605	12	32,617	9	1,300	0	1,300	418	439	34,783	166
c) Federal	178	1	179	2	6,672	0	6,672	444	734	8,031	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	44	0	44	0	0	44	0
f) Foreign	0	0	0	0	75	0	75	0	0	75	0
2. Fees											
a) Tuition Fees	32,131	719	32,850	0	0	0	0	0	0	32,850	0
b) Miscellaneous Fees	4,850	0	4,850	9,473	0	0	0	0	0	14,323	0
3. Borrowings	0	0	0	0	0	0	0	0	12,272	12,272	0
4. Donations and Non-Government Grants and Contracts	482	1	483	1	1,713	0	1,713	837	1,672	4,706	1,284
5. Sales of Services and Products	0	0	0	1,291	0	0	0	0	0	1,291	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	652	0	652	0
b) Other Investment Income	646	0	646	0	0	0	0	92	426	1,164	0
7. Miscellaneous	233	0	233	449	0	0	0	34	0	716	9
Total	71,125	733	71,858	11,225	9,804	0	9,804	2,477	15,543	110,907	1,459

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Trent University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	24,168	1	24,169	0	642	0	642	0	0	24,811
(ii) Other Instruction & Research	2,305	297	2,602	0	3,706	0	3,706	5	0	6,313
(iii) Other Salaries & Wages	16,016	159	16,175	2,008	85	0	85	246	0	18,514
Total Salaries and Wages	42,489	457	42,946	2,008	4,433	0	4,433	251	0	49,638
2. Employee Benefits	8,042	63	8,105	366	472	0	472	33	0	8,976
Total Salaries and Benefits	50,531	520	51,051	2,374	4,905	0	4,905	284	0	58,614
3. Library Acquisitions	1,308	0	1,308	0	0	0	0	32	0	1,340
4. Equipment and Furniture Purchases	2,319	1	2,320	231	2,534	0	2,534	21	812	5,918
5. Equipment Rental and Maintenance	575	0	575	211	172	0	172	1	0	959
6. Printing and Duplicating	142	19	161	15	85	0	85	28	0	289
7. Materials and Supplies	1,054	1	1,055	215	1,153	0	1,153	56	0	2,479
8. Communications	396	6	402	12	60	0	60	23	0	497
9. Professional Fees	570	32	602	8	2	0	2	138	0	750
10. Costs of Goods Sold	0	0	0	45	0	0	0	0	0	45
11. Travel	1,029	42	1,071	25	417	0	417	47	0	1,560
12. Utilities	1,310	0	1,310	841	0	0	0	7	0	2,158
13. Renovations and Alterations	1,000	0	1,000	873	88	0	88	0	993	2,954
14. Externally Contracted Services	2,102	25	2,127	3,394	404	0	404	41	0	5,966
15. Scholarships, Bursaries, etc.	5,793	0	5,793	0	155	0	155	1,217	0	7,165
16. Debt Repayments	0	0	0	116	0	0	0	0	92	208
17. Interest	1	0	1	358	8	0	8	0	124	491
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	34,228	34,228
19. Other Operational Expenditures	2,864	72	2,936	849	55	0	55	43	0	3,883
20. Internal Cost Allocations	(2,177)	39	(2,138)	894	1,239	0	1,239	5	0	0
21. External Cost Recoveries	(1,324)	0	(1,324)	0	(360)	0	(360)	(101)	(161)	(1,946)
Total	67,493	757	68,250	10,461	10,917	0	10,917	1,842	36,088	127,558

TABLE H-16a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

University of Waterloo (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	120,854	0	120,854	0	0	0	0	0	0	120,854	0
(ii) Non-Formula Grants	28,025	0	28,025	0	1,988	0	1,988	66	1,963	32,042	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	2	0	2	6,238	0	6,240	264
b) Other Ontario Government Grants and Contracts	6	0	6	0	15,414	0	15,414	18	0	15,438	0
Total Ontario Grants and Contracts	148,885	0	148,885	0	17,404	0	17,404	6,322	1,963	174,574	264
c) Federal	37	0	37	0	62,071	0	62,071	3,780	0	65,888	0
d) Municipal	23	0	23	0	732	0	732	0	0	755	0
e) Other Provinces	0	0	0	0	36	0	36	0	0	36	0
f) Foreign	0	0	0	0	640	0	640	0	0	640	0
2. Fees											
a) Tuition Fees	125,613	623	126,236	0	0	0	0	0	0	126,236	0
b) Miscellaneous Fees	13,206	0	13,206	24,633	0	0	0	0	396	38,235	0
3. Borrowings	0	0	0	0	0	0	0	0	7,769	7,769	0
4. Donations and Non-Government Grants and Contracts	1,041	0	1,041	245	21,011	0	21,011	35,974	7,942	66,213	9,270
5. Sales of Services and Products	0	0	0	36,769	0	0	0	0	0	36,769	0
6. Investment Income											
a) Endowment	12	0	12	0	0	0	0	2,498	0	2,510	2,984
b) Other Investment Income	4,662	0	4,662	15	137	0	137	16	70	4,900	0
7. Miscellaneous	6,405	0	6,405	638	4,138	0	4,138	122	25	11,328	0
Total	299,884	623	300,507	62,300	106,169	0	106,169	48,712	18,165	535,853	12,518

* Includes Conrad Grebel University College; Renison College; St. Jerome's University; and St. Paul's United College

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Waterloo (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
					Sponsored Research			Trust	Capital	
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	79,320	0	79,320	0	5,836	0	5,836	536	0	85,692
(ii) Other Instruction & Research	15,484	30	15,514	0	22,776	0	22,776	183	0	38,473
(iii) Other Salaries & Wages	87,896	117	88,013	17,090	11,510	0	11,510	451	0	117,064
Total Salaries and Wages	182,700	147	182,847	17,090	40,122	0	40,122	1,170	0	241,229
2. Employee Benefits	29,153	22	29,175	3,207	4,796	0	4,796	149	0	37,327
Total Salaries and Benefits	211,853	169	212,022	20,297	44,918	0	44,918	1,319	0	278,556
3. Library Acquisitions	7,364	0	7,364	0	0	0	0	0	0	7,364
4. Equipment and Furniture Purchases	11,100	3	11,103	1,934	22,388	0	22,388	784	1,664	37,873
5. Equipment Rental and Maintenance	3,314	0	3,314	2,239	1,108	0	1,108	58	0	6,719
6. Printing and Duplicating	3,635	43	3,678	1,197	434	0	434	60	0	5,369
7. Materials and Supplies	6,298	33	6,331	624	6,228	0	6,228	309	2	13,494
8. Communications	557	0	557	135	195	0	195	7	0	894
9. Professional Fees	2,557	219	2,776	100	1,686	0	1,686	53	2,535	7,150
10. Costs of Goods Sold	0	0	0	18,499	0	0	0	0	0	18,499
11. Travel	4,716	3	4,719	192	5,679	0	5,679	276	1	10,867
12. Utilities	9,150	0	9,150	480	0	0	0	0	0	9,630
13. Renovations and Alterations	2,270	0	2,270	1,257	865	0	865	87	2,955	7,434
14. Externally Contracted Services	371	0	371	2,034	0	0	0	0	0	2,405
15. Scholarships, Bursaries, etc.	13,747	0	13,747	0	919	0	919	13,416	0	28,082
16. Debt Repayments	83	0	83	1,102	0	0	0	0	395	1,580
17. Interest	456	0	456	892	0	0	0	0	520	1,868
18. Building, Land and Site Services	793	0	793	121	285	0	285	0	18,282	19,481
19. Other Operational Expenditures	8,313	186	8,499	1,499	11,829	0	11,829	1,171	33	23,031
20. Internal Cost Allocations	(20,975)	0	(20,975)	7,139	13,836	0	13,836	0	0	0
21. External Cost Recoveries	(7,173)	(3)	(7,176)	0	0	0	0	0	0	(7,176)
Total	258,429	653	259,082	59,741	110,370	0	110,370	17,540	26,387	473,120

* Includes Conrad Grebel University College; Renison College; St. Jerome's University; and St. Paul's United College

TABLE H-17a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

University of Western Ontario (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	148,788	0	148,788	0	0	0	0	0	0	148,788	0
(ii) Non-Formula Grants	34,520	143	34,663	88	2,803	0	2,803	0	4,241	41,795	0
(iii) Other MTCU Grants and Contracts	4,100	8	4,108	0	0	0	0	2,877	87	7,072	3,326
b) Other Ontario Government Grants and Contracts	3,960	1,241	5,201	35	23,990	10,966	34,956	26	0	40,218	0
Total Ontario Grants and Contracts	191,368	1,392	192,760	123	26,793	10,966	37,759	2,903	4,328	237,873	3,326
c) Federal	866	73	939	10	67,074	13,962	81,036	5,120	0	87,105	0
d) Municipal	8	63	71	69	0	0	0	1,071	26	1,237	0
e) Other Provinces	10	0	10	0	0	0	0	13	0	23	0
f) Foreign	820	0	820	0	298	10,610	10,908	172	0	11,900	0
2. Fees											
a) Tuition Fees	192,746	8,116	200,862	0	0	0	0	0	0	200,862	0
b) Miscellaneous Fees	13,509	1,336	14,845	6,925	0	0	0	0	0	21,770	0
3. Borrowings	0	0	0	0	0	0	0	0	20,010	20,010	0
4. Donations and Non-Government Grants and Contracts	6,382	1,701	8,083	183	24,962	32,111	57,073	19,586	1,631	86,556	10,240
5. Sales of Services and Products	0	0	0	87,068	0	0	0	0	0	87,068	0
6. Investment Income											
a) Endowment	713	0	713	0	0	0	0	31,713	0	32,426	17,228
b) Other Investment Income	1,167	50	1,217	935	25	0	25	781	698	3,656	504
7. Miscellaneous	1,618	0	1,618	50	3	0	3	0	2,244	3,915	0
Total	409,207	12,731	421,938	95,363	119,155	67,649	186,804	61,359	28,937	794,401	31,298

*Includes Brescia College; Huron College; and King's College & St. Peter's Seminary

Note 1: In addition to the above revenue and expenses (Table 4), $4,279 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE H-17b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Western Ontario (on a Consolidated Basis) *

Fund / Object of Expense	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	115,065	2,458	117,523	0	6,019	0	6,019	3,273	0	126,815
(ii) Other Instruction & Research	14,541	223	14,764	0	28,427	0	28,427	376	0	43,567
(iii) Other Salaries & Wages	93,726	2,919	96,645	24,707	5,355	26,704	32,059	893	0	154,304
Total Salaries and Wages	223,332	5,600	228,932	24,707	39,801	26,704	66,505	4,542	0	324,686
2. Employee Benefits	50,695	866	51,561	3,840	5,330	1,220	6,550	568	0	62,519
Total Salaries and Benefits	274,027	6,466	280,493	28,547	45,131	27,924	73,055	5,110	0	387,205
3. Library Acquisitions	6,113	3	6,116	0	14	0	14	366	0	6,496
4. Equipment and Furniture Purchases	9,438	217	9,655	6,783	16,151	8,718	24,869	1,383	3,892	46,582
5. Equipment Rental and Maintenance	4,091	81	4,172	1,910	323	0	323	32	0	6,437
6. Printing and Duplicating	2,838	249	3,087	432	213	0	213	47	0	3,779
7. Materials and Supplies	8,938	2,287	11,225	5,326	12,833	10,919	23,752	494	0	40,797
8. Communications	2,507	155	2,662	637	254	0	254	63	0	3,616
9. Professional Fees	2,525	71	2,596	533	711	0	711	54	0	3,894
10. Costs of Goods Sold	0	0	0	25,003	0	0	0	0	0	25,003
11. Travel	11,779	788	12,567	349	5,769	1,607	7,376	578	0	20,870
12. Utilities	12,716	34	12,750	4,400	38	0	38	0	0	17,188
13. Renovations and Alterations	2,382	45	2,427	2,118	10,939	0	10,939	38	8,314	23,836
14. Externally Contracted Services	1,850	93	1,943	2,052	340	0	340	11	0	4,346
15. Scholarships, Bursaries, etc.	32,845	0	32,845	0	0	0	0	13,673	0	46,518
16. Debt Repayments	0	0	0	1,901	0	0	0	0	2,484	4,385
17. Interest	353	0	353	5,366	0	0	0	49	1,078	6,846
18. Building, Land and Site Services	9	0	9	120	0	0	0	0	49,008	49,137
19. Other Operational Expenditures	17,506	1,974	19,480	3,545	4,237	16,812	21,049	2,173	0	46,247
20. Internal Cost Allocations	(12,712)	1,172	(11,540)	2,906	11,634	0	11,634	0	(3,000)	0
21. External Cost Recoveries	(13,648)	(810)	(14,458)	0	0	0	0	(1,954)	0	(16,412)
Total	363,557	12,825	376,382	91,928	108,587	65,980	174,567	22,117	61,776	726,770

*Includes Brescia College; Huron College; and King's College & St. Peter's Seminary

TABLE H-18a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

Wilfrid Laurier University (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	40,205	0	40,205	0	0	0	0	0	0	40,205	0
(ii) Non-Formula Grants	11,615	0	11,615	132	143	0	143	253	638	12,781	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	10	1,127	1,137	150
b) Other Ontario Government Grants and Contracts	0	0	0	0	1,188	0	1,188	1,597	0	2,785	0
Total Ontario Grants and Contracts	51,820	0	51,820	132	1,331	0	1,331	1,860	1,765	56,908	150
c) Federal	0	0	0	0	4,611	0	4,611	222	0	4,833	0
d) Municipal	0	0	0	0	12	0	12	0	1,216	1,228	0
e) Other Provinces	0	0	0	0	15	0	15	0	0	15	0
f) Foreign	0	0	0	0	3	0	3	0	0	3	0
2. Fees											
a) Tuition Fees	53,837	0	53,837	0	0	0	0	0	0	53,837	0
b) Miscellaneous Fees	4,004	518	4,522	15,096	0	0	0	0	229	19,847	0
3. Borrowings	0	0	0	0	0	0	0	0	12,043	12,043	0
4. Donations and Non-Government Grants and Contracts	311	0	311	0	1,058	0	1,058	2,420	425	4,214	1,327
5. Sales of Services and Products	0	0	0	16,953	0	0	0	0	0	16,953	0
6. Investment Income											
a) Endowment	165	0	165	0	0	0	0	702	0	867	476
b) Other Investment Income	690	0	690	0	0	0	0	0	0	690	0
7. Miscellaneous	47	0	47	707	0	0	0	67	462	1,283	0
Total	110,874	518	111,392	32,888	7,030	0	7,030	5,271	16,140	172,721	1,953

* Includes Waterloo Lutheran Seminary

TABLE H-18b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Wilfrid Laurier University (on a Consolidated Basis) *

Fund / Object of Expense	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	38,893	0	38,893	0	672	0	672	0	0	39,565
(ii) Other Instruction & Research	2,643	0	2,643	0	1,787	0	1,787	1	0	4,431
(iii) Other Salaries & Wages	26,066	180	26,246	5,709	0	0	0	879	0	32,834
Total Salaries and Wages	67,602	180	67,782	5,709	2,459	0	2,459	880	0	76,830
2. Employee Benefits	15,228	36	15,264	1,783	170	0	170	90	0	17,307
Total Salaries and Benefits	82,830	216	83,046	7,492	2,629	0	2,629	970	0	94,137
3. Library Acquisitions	1,950	0	1,950	0	17	0	17	9	0	1,976
4. Equipment and Furniture Purchases	1,690	3	1,693	367	626	0	626	436	4,136	7,258
5. Equipment Rental and Maintenance	956	0	956	294	11	0	11	0	0	1,261
6. Printing and Duplicating	1,437	29	1,466	204	120	0	120	33	0	1,823
7. Materials and Supplies	1,430	1	1,431	1,485	161	0	161	30	0	3,107
8. Communications	991	4	995	335	25	0	25	15	0	1,370
9. Professional Fees	508	0	508	0	55	0	55	0	0	563
10. Costs of Goods Sold	0	0	0	12,495	0	0	0	0	0	12,495
11. Travel	1,734	21	1,755	105	881	0	881	45	0	2,786
12. Utilities	2,527	0	2,527	1,233	0	0	0	0	0	3,760
13. Renovations and Alterations	396	0	396	543	1	0	1	0	454	1,394
14. Externally Contracted Services	926	117	1,043	981	391	0	391	19	0	2,434
15. Scholarships, Bursaries, etc.	7,311	0	7,311	0	0	0	0	2,566	0	9,877
16. Debt Repayments	485	0	485	902	0	0	0	0	0	1,387
17. Interest	1,355	0	1,355	4,828	0	0	0	0	0	6,183
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	33,433	33,433
19. Other Operational Expenditures	6,355	95	6,450	1,719	317	0	317	940	0	9,426
20. Internal Cost Allocations	(1,097)	0	(1,097)	145	952	0	952	0	0	0
21. External Cost Recoveries	(3,552)	0	(3,552)	0	0	0	0	0	0	(3,552)
Total	108,232	486	108,718	33,128	6,186	0	6,186	5,063	38,023	191,118

* Includes Waterloo Lutheran Seminary

TABLE H-19a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

University of Windsor

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	63,199	0	63,199	0	0	0	0	0	0	63,199	0
(ii) Non-Formula Grants	14,108	0	14,108	101	488	0	488	0	1,042	15,739	0
(iii) Other MTCU Grants and Contracts	979	0	979	2	0	0	0	1,691	0	2,672	304
b) Other Ontario Government Grants and Contracts	0	0	0	0	3,699	0	3,699	0	0	3,699	0
Total Ontario Grants and Contracts	78,286	0	78,286	103	4,187	0	4,187	1,691	1,042	85,309	304
c) Federal	0	0	0	0	12,470	0	12,470	910	0	13,380	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	848	0	848	0	0	848	0
2. Fees											
a) Tuition Fees	70,763	0	70,763	0	0	0	0	0	0	70,763	0
b) Miscellaneous Fees	5,738	0	5,738	12,260	0	0	0	0	0	17,998	0
3. Borrowings	0	0	0	0	0	0	0	0	20,350	20,350	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	1,951	0	1,951	3,495	3,310	8,756	1,288
5. Sales of Services and Products	0	0	0	14,643	0	0	0	0	0	14,643	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	1,465	0	1,465	4,139
b) Other Investment Income	2,096	0	2,096	0	0	0	0	0	160	2,256	0
7. Miscellaneous	9,483	0	9,483	0	15	0	15	4,920	108	14,526	0
Total	166,366	0	166,366	27,006	19,471	0	19,471	12,481	24,970	250,294	5,731

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Windsor

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	44,899	0	44,899	0	1,087	0	1,087	33	0	46,019
(ii) Other Instruction & Research	7,109	68	7,177	0	7,289	0	7,289	368	0	14,834
(iii) Other Salaries & Wages	44,169	36	44,205	6,171	1,048	0	1,048	92	0	51,516
Total Salaries and Wages	96,177	104	96,281	6,171	9,424	0	9,424	493	0	112,369
2. Employee Benefits	19,131	0	19,131	799	731	0	731	64	0	20,725
Total Salaries and Benefits	115,308	104	115,412	6,970	10,155	0	10,155	557	0	133,094
3. Library Acquisitions	3,970	0	3,970	0	0	0	0	30	0	4,000
4. Equipment and Furniture Purchases	3,784	4	3,788	416	4,398	0	4,398	352	3,393	12,347
5. Equipment Rental and Maintenance	2,675	0	2,675	1,167	49	0	49	146	3	4,040
6. Printing and Duplicating	2,382	2	2,384	419	1,928	0	1,928	100	3	4,834
7. Materials and Supplies	819	0	819	311	0	0	0	52	0	1,182
8. Communications	757	1	758	83	88	0	88	727	0	1,656
9. Professional Fees	781	0	781	29	0	0	0	96	38	944
10. Costs of Goods Sold	0	0	0	9,916	0	0	0	0	0	9,916
11. Travel	3,015	1	3,016	42	1,467	0	1,467	122	6	4,653
12. Utilities	1,493	0	1,493	2,100	0	0	0	0	0	3,593
13. Renovations and Alterations	3,476	0	3,476	125	164	0	164	0	16,693	20,458
14. Externally Contracted Services	0	0	0	151	0	0	0	0	0	151
15. Scholarships, Bursaries, etc.	7,697	0	7,697	0	0	0	0	3,935	0	11,632
16. Debt Repayments	10,000	0	10,000	211	0	0	0	0	5,761	15,972
17. Interest	600	0	600	1,909	0	0	0	0	102	2,611
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	108	108
19. Other Operational Expenditures	3,828	40	3,868	992	627	0	627	2,126	184	7,797
20. Internal Cost Allocations	(3,078)	26	(3,052)	(375)	3,427	0	3,427	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	157,507	178	157,685	24,466	22,303	0	22,303	8,243	26,291	238,988

TABLE H-20a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

REVENUE

(in thousands of dollars)

York University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	179,324	0	179,324	0	0	0	0	0	0	179,324	0
(ii) Non-Formula Grants	45,617	0	45,617	331	1,035	0	1,035	0	2,406	49,389	0
(iii) Other MTCU Grants and Contracts	3,199	0	3,199	0	0	0	0	1,890	2,340	7,429	1,162
b) Other Ontario Government Grants and Contracts	341	0	341	0	3,681	0	3,681	0	0	4,022	0
Total Ontario Grants and Contracts	228,481	0	228,481	331	4,716	0	4,716	1,890	4,746	240,164	1,162
c) Federal	1,326	64	1,390	0	27,833	0	27,833	577	4	29,804	0
d) Municipal	13	0	13	0	1,060	0	1,060	0	0	1,073	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	2,224	0	2,224	0	0	2,224	0
2. Fees											
a) Tuition Fees	216,446	19,217	235,663	0	0	0	0	0	0	235,663	0
b) Miscellaneous Fees	26,164	511	26,675	1,314	0	0	0	0	3,869	31,858	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	3,444	105	3,549	0	10,646	0	10,646	1,934	3,264	19,393	10,294
5. Sales of Services and Products	0	0	0	55,813	0	0	0	0	0	55,813	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	21,236	0	21,236	3,148
b) Other Investment Income	3,949	171	4,120	0	12	0	12	0	3,839	7,971	0
7. Miscellaneous	2,414	33	2,447	167	5	0	5	3,589	253	6,461	0
Total	482,237	20,101	502,338	57,625	46,496	0	46,496	29,226	15,975	651,660	14,604

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2004

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

York University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	135,045	846	135,891	0	5,445	0	5,445	118	0	141,454
(ii) Other Instruction & Research	24,285	278	24,563	0	9,010	0	9,010	125	0	33,698
(iii) Other Salaries & Wages	127,039	8,969	136,008	12,528	6,613	0	6,613	176	0	155,325
Total Salaries and Wages	286,369	10,093	296,462	12,528	21,068	0	21,068	419	0	330,477
2. Employee Benefits	60,395	929	61,324	2,741	1,683	0	1,683	39	0	65,787
Total Salaries and Benefits	346,764	11,022	357,786	15,269	22,751	0	22,751	458	0	396,264
3. Library Acquisitions	9,391	0	9,391	0	0	0	0	302	0	9,693
4. Equipment and Furniture Purchases	14,807	108	14,915	1,345	5,151	0	5,151	0	0	21,411
5. Equipment Rental and Maintenance	2,305	58	2,363	523	302	0	302	(198)	1,542	4,532
6. Printing and Duplicating	5,595	1,769	7,364	1,129	216	0	216	21	0	8,730
7. Materials and Supplies	26,126	1,748	27,874	1,082	3,546	0	3,546	409	1,773	34,684
8. Communications	5,796	1,423	7,219	1,478	368	0	368	21	220	9,306
9. Professional Fees	1,927	5	1,932	39	5	0	5	0	144	2,120
10. Costs of Goods Sold	0	0	0	14,160	0	0	0	0	0	14,160
11. Travel	9,095	2,318	11,413	382	3,740	0	3,740	167	26	15,728
12. Utilities	10,726	18	10,744	1,350	(10)	0	(10)	0	0	12,084
13. Renovations and Alterations	1,991	3	1,994	3,302	549	0	549	211	0	6,056
14. Externally Contracted Services	2,358	33	2,391	530	(5)	0	(5)	2	0	2,918
15. Scholarships, Bursaries, etc.	35,805	3	35,808	0	97	0	97	9,786	0	45,691
16. Debt Repayments	1,907	0	1,907	6,188	0	0	0	0	(659)	7,436
17. Interest	4,709	0	4,709	9,029	0	0	0	0	(559)	13,179
18. Building, Land and Site Services	(74)	0	(74)	824	0	0	0	0	138,876	139,626
19. Other Operational Expenditures	2,558	344	2,902	931	25	0	25	4	0	3,862
20. Internal Cost Allocations	(5,348)	0	(5,348)	0	5,347	0	5,347	1	0	0
21. External Cost Recoveries	(15,524)	(479)	(16,003)	0	(5)	0	(5)	(172)	(751)	(16,931)
Total	460,914	18,373	479,287	57,561	42,077	0	42,077	11,012	140,612	730,549